

# Release of Claim to Exemption for Child of Divorced or Separated Parents

▶ **Attach to Tax Return of Parent Claiming Exemption**

Name(s) of parent claiming exemption as shown on tax return

Social security number

## Part I Release of Claim to Exemption for Current Year

I agree not to claim an exemption for \_\_\_\_\_  
Name(s) of child (or children)  
for the calendar year 19 \_\_\_\_ .

Signature of parent releasing claim to exemption Social security number Date

If you choose not to claim an exemption for this child (or children) for future tax years, complete Part II, as explained in the instructions below.

## Part II Release of Claim to Exemption for Future Years

I agree not to claim an exemption for \_\_\_\_\_  
Name(s) of child (or children)  
for tax year(s) \_\_\_\_\_  
(Specify. See instructions.)

Signature of parent releasing claim to exemption Social security number Date

**Paperwork Reduction Act Notice.**— We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

**Changes You Should Note.**— Beginning in 1985, many of the rules for claiming a dependency exemption for a child of divorced or separated parents have changed. See the instructions below for details.

**Purpose of Form.**— This form may be used to release the claim to a child's exemption by a parent who has custody of his or her child and might have been entitled to claim the exemption for this child. This form is completed by the parent who has custody of the child and is given to the parent who will claim the exemption. The parent who will claim the child's exemption must attach this form, or a similar statement, to his or her tax return. See **How to File Form 8332**, below.

**Exemption for Child of Divorced or Separated Parents.**— In general, the parent who has custody of the child (or children) for the greater part of the year is treated as having provided over half of the child's support for purposes of the dependency exemption for the child if:

1. The child receives over half of his or her support from both of the parents; **AND**
2. The child was in the custody of one or both of his or her parents for more than half of the year.

This general rule applies to parents who are divorced or legally separated under a decree of divorce or separate maintenance, separated under a written separation agreement, or who lived apart at all times during the last six months of the calendar year.

This general rule does not apply if **any** of the following apply:

- (a) The parent having custody signs a written statement agreeing not to claim the child's exemption and the parent not having custody attaches this statement to his or her tax return for the tax year. (See **Parent Who Releases Claim to Exemption**, below.)
- (b) The child is treated as having received over half of his or her support from a person under a multiple support agreement (**Form 2120**, Multiple Support Declaration).
- (c) A qualified divorce decree or written agreement was in effect before January 1, 1985, and provides that the noncustodial parent can claim the exemption for the child, and the noncustodial parent provides at least \$600 for the support of the child during the year.

**Note:** *If items (b) or (c) above do not apply, the noncustodial parent must attach a completed Form 8332, or similar statement, to his or her tax return for each year in which the noncustodial parent claims the child's exemption.*

**Parent Who Releases Claim to Exemption.**— A parent who might be entitled to claim the child's (or children's) exemption because of

having custody of the child for a greater part of the calendar year, may agree to release claim to the child's exemption for the current calendar year or for future years, or both. The release can be made by completing Form 8332 or a similar statement.

**Part I** should be completed by the parent who chooses to release claim to the child's (or children's) exemption for the current calendar year.

**Part II** should be completed by the parent who chooses to release claim to the child's (or children's) exemption for a specified number of future years, or for all future years. If the parent is releasing claim for all future years, "all future years" should be written in the space provided for in Part II.

**How to File Form 8332.**— The noncustodial parent must attach Form 8332, or a similar statement, to his or her tax return for the tax year in which the noncustodial parent claims the child's exemption. If the parent having custody of the child completes Part II of Form 8332, the noncustodial parent must attach a copy of this form to his or her tax return for each succeeding year in which the noncustodial parent claims the exemption.

The parent who receives the release of claim to the child's exemption may claim the exemption **only** if the other tests in the Form 1040 or 1040A Instructions for dependency exemptions are met.

For more information, get **Publication 504**, Tax Information for Divorced or Separated Individuals.