

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 _____

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 tax 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 the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	7 min.
Learning about the law or the form	5 min.
Preparing the form	7 min.
Copying, assembling, and sending the form to IRS	14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the return with which this form is filed.

Purpose of Form.—This form may be used by a **custodial parent** to release his or her claim to a child's exemption. This form is completed by the custodial parent and is given to the **noncustodial parent** who will claim the exemption. The noncustodial parent who will claim the child's exemption must attach this form or a similar statement to his or her tax return.

The **custodial parent** is the parent who had custody of the child for most of the year. The **noncustodial parent** is the parent who had custody for the shorter period or who did not have custody at all.

Instead of using this form, a similar statement may be used. The similar statement must contain the same information that is required by this form.

Children of Divorced or Separated Parents.—Special rules apply to determine if the support test is met for children of parents who are divorced or legally separated under a decree of divorce or separate maintenance or separated under a written separation agreement. The rules also apply to children of parents who did not live together at any time during the last 6 months of the year, even if they do not have a separation agreement.

The general rule is that the custodial parent is treated as having provided over half of the child's support if **both 1 and 2** below apply. This means that the custodial parent can claim the child's exemption if the other four dependency tests in the Instructions for Form 1040 or Form 1040A are also met.

- 1.** The child receives over half of his or her total 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

Note: *Public assistance payments, such as Aid to Families with Dependent Children, are not support provided by the parents.*

Exception.—The general rule does not apply if **any** of the following applies:

- The custodial parent agrees not to claim the child's exemption by signing this form or similar statement, and the noncustodial parent attaches the form or similar statement to his or her tax return for the tax year. (See **Instructions for Custodial Parent**, later.)
- The child is treated as having received over half of his or her total support from a

person under a multiple support agreement (**Form 2120**, Multiple Support Declaration).

- A qualified divorce decree or written agreement went into effect before 1985 and it states that the noncustodial parent can claim the child as a dependent. But the noncustodial parent must have given at least \$600 for the child's support during the year. (The noncustodial parent must also check the box on line 6d of Form 1040 or Form 1040A.) This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the child as a dependent.

Additional Information.—For more information, get **Pub. 504**, Tax Information for Divorced or Separated Individuals.

Instructions for Custodial Parent.—You may agree to release your claim to the child's exemption for the current tax year or for future years, or both.

Part I should be completed if you agree to release your claim to the child's exemption for the current tax year

Part II should be completed if you agree to release your claim to the child's exemption for a specified number of future years, or for all future years. If you are releasing claim for all future years, write "all future years" in the space provided in Part II.

Instructions for Noncustodial Parent.— Attach Form 8332 or a similar statement to your tax return for the tax year in which you claim the child's exemption. If the custodial parent completed Part II, you must attach a copy of this form to your tax return for each succeeding year in which you claim the exemption.

You may claim the exemption **only** if the other four dependency tests in the Form 1040 or 1040A Instructions are met.