



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

December 10, 2012

Number: **2012-0072**
Release Date: 12/28/2012

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Dear _____ :

This letter responds to your letter mailed on November 21, 2012. Your letter states that you are the custodial parent of two children for whom you claimed a dependency exemption in an earlier year. Your divorce decree, which was dated after 2008, provides that your ex-husband is entitled to the dependency exemption for the children in various circumstances. For the year at issue, you did not sign a Form 8332, *Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent*. You are involved in a civil action that relates to your claim of the dependency exemption for the children in the year at issue.

Generally, section 152(e) allows a noncustodial parent to claim a dependency exemption for a child if the custodial parent signs a written declaration releasing a claim to exemption for the child, and the noncustodial parent attaches it to the noncustodial parent's return. The form of the release may be a Form 8332 or a written declaration that conforms to the substance of that form. A noncustodial parent may not claim an exemption for a child by attaching a copy of a post -2008 divorce decree to the noncustodial parent's return. See section 1.152-4(e) of the Income Tax Regulations.

This letter provides general information only. It is not a ruling. See Rev. Proc. 2012-1, §2.04, 2012-1 IRB 7 (Jan. 3, 2012). Further, it does not address your obligations under state law regarding your divorce decree. If you have any questions, please call _____, ID No. _____, or _____ at _____.

Sincerely,

Michael J. Montemurro
Chief, Branch 4
Office of Associate Chief Counsel
(Income Tax & Accounting)