Form **8332**
(Rev. March 1993)
Department of the Treasury
Internal Revenue Service

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

ATTACH to noncustodial parent's return each year exemption claimed.

OMB No. 1545-0915
Expires 3-31-96

Attachment Sequence No. **51**

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.

Part II Release of Claim to Exemption for Future Years *(If completed, see **Noncustodial Parent** below.)*

I agree not to claim an exemption for _____
Name(s) of child (or children)

for the tax year(s) _____ .
(Specify. See instructions.)

_____ _____ _____
Signature of parent releasing claim to exemption | Social security number | Date

General Instructions

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 the 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.; and **Copying, assembling, and sending the form to the 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.—If you are a **custodial parent,** you may use this form to release your claim to your child's exemption. To do so, complete this form and give it to the **noncustodial parent** who will claim the child's exemption. Then, the noncustodial parent must attach this form or a similar statement to his or her tax return each year the exemption is claimed.

You are the **custodial parent** if you had custody of the child for most of the year. You are the **noncustodial parent** if you had custody for a shorter period of time or did not have custody at all.

Instead of using this form, you (the custodial parent) may use a similar statement as long as it contains the same information 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:

1. The child received over half of his or her total support for the year 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.*

If both **1** and **2** above apply, and the other four dependency tests in the instructions for Form 1040 or Form 1040A are also met, the custodial parent can claim the child's exemption.

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. The noncustodial parent **must** attach this form or similar statement to his or her tax return for the tax year. See **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 pre-1985 divorce decree or written separation agreement states that the noncustodial parent can claim the child as a dependent. But the noncustodial parent must provide 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 details, get **Pub. 504,** Divorced or Separated Individuals.

Specific Instructions

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.

- Complete **Part I** if you agree to release your claim to the child's exemption for the current tax year.
- Complete **Part II** if you agree to release your claim to the child's exemption for any or all future years. If you do, write the specific future year(s) or "all future years" in the space provided in Part II.

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

Note: *If the custodial parent completed Part II, you **must** attach a copy of this form to your tax return for each future year in which you claim the exemption.*