

# Release of Exemption to Noncustodial Parent

Parent entitled to claim child as qualifying child for . . .	Custodial Parent	Noncustodial Parent
Dependency exemption		<b>X</b>
Child Tax Credit		<b>X</b>
Other Dependent Tax Credit		<b>X</b>
Child and Dependent Care Credit	<b>X</b>	
Earned Income Credit	<b>X</b>	
Head of Household Filing Status	<b>X</b>	
Income exclusion of employer-provided dependent care assistance	<b>X</b>	
Education credits		<b>X</b>
Medical Expenses	<b>X</b>	<b>X</b>

Form 8332

*Custodial Parent = Parent with whom the child lived for the greater part of the year.*

*Noncustodial parent = Parent with whom the child lived for the lesser part of the year.*



**Custodial Parent:** You may agree to release your claim to the exemption for the child for the current tax year, future years, or both. Sign Form 8332 and give to noncustodial parent.

**Noncustodial Parent:** Must attach this form or similar statement to your tax return for each year you claim the exemption for the child (other tests must be met as well).

Form <b>8332</b> (Rev. January 2010) Department of the Treasury Internal Revenue Service	<b>Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent</b> ▶ Attach a separate form for each child.	OMB No. 1545-0074 Attachment Sequence No. 115
Name of noncustodial parent: _____		Noncustodial parent's social security number (SSN) ▶ _____
<b>Part I Release of Claim to Exemption for Current Year</b>		
I agree not to claim an exemption for _____ <small style="text-align: right;">Name of child</small>		
for the tax year 20____.		
_____ <small>Signature of custodial parent releasing claim to exemption</small>	_____ <small>Custodial parent's SSN</small>	_____ <small>Date</small>
<b>Note.</b> If you choose not to claim an exemption for this child for future tax years, also complete Part II.		
<b>Part II Release of Claim to Exemption for Future Years (If completed, see Noncustodial Parent on page 2.)</b>		
I agree not to claim an exemption for _____ <small style="text-align: right;">Name of child</small>		
for the tax year(s) _____ <small style="text-align: center;">(Specify. See instructions.)</small>		
_____ <small>Signature of custodial parent releasing claim to exemption</small>	_____ <small>Custodial parent's SSN</small>	_____ <small>Date</small>
<b>Part III Revocation of Release of Claim to Exemption for Future Year(s)</b>		