

Release of Exemption to Noncustodial Parent

| Parent entitled to claim child as qualifying child for... | Custodial Parent | Noncustodial Parent |
|---|------------------|---------------------|
| Dependency exemption | | X |
| Child tax credit | | X |
| Child and dependent care credit | X | |
| Earned Income Credit | X | |
| Head of household filing status | X | |
| Income exclusion of employer-provided dependent care assistance | X | |
| Education credits | | X |
| Medical expenses | X | X |

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



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 8332

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| Form 8332 (Rev. January 2010) Department of the Treasury Internal Revenue Service | Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent ▶ 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) ▶ _____ |
| Part I Release of Claim to Exemption for Current Year | | |
| I agree not to claim an exemption for _____ <div style="text-align: right; margin-right: 100px;">Name of child</div> for the tax year 20____. | | |
| _____ <small>Signature of custodial parent releasing claim to exemption</small> | _____ <small>Custodial parent's SSN</small> | _____ <small>Date</small> |
| Note. If you choose not to claim an exemption for this child for future tax years, also complete Part II. | | |
| Part II Release of Claim to Exemption for Future Years (If completed, see Noncustodial Parent on page 2.) | | |
| I agree not to claim an exemption for _____ <div style="text-align: right; margin-right: 100px;">Name of child</div> for the tax year(s) _____ <div style="text-align: center; margin-left: 100px;"><small>(Specify. See instructions.)</small></div> | | |
| _____ <small>Signature of custodial parent releasing claim to exemption</small> | _____ <small>Custodial parent's SSN</small> | _____ <small>Date</small> |
| Part III Revocation of Release of Claim to Exemption for Future Year(s) | | |