

Form 8332 (Rev. September 2007), Release of Claim to Exemption for Child of Divorced or Separated Parents

Purpose: This is the first circulated draft of Form 8332 (Rev. September 2007) for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: Form 8332 (Rev. January 2006) is available if at:
<http://www.irs.gov/pub/irs-pdf/f8332.pdf>

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, call, or mail any comments by **May 20, 2007**.

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Description of Major Changes for Form 8332 (Rev. September 2007), Release of Claim to Exemption for Child of Divorced or Separated Parents

The tip for special rules for people who had to relocate because of Hurricanes Katrina, Rita or Wilma was removed because these rules are no longer applicable. IRC Section 1400S(e)

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

▶ **Attach to noncustodial parent's return each year exemption is claimed.**

Name of noncustodial parent claiming exemption	Noncustodial parent's social security number (SSN) ▶	
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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 20____.

Signature of custodial parent releasing claim to exemption	Custodial parent's SSN	Date
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Note. If you choose not to claim an exemption for this child (or children) 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 _____
Name(s) of child (or children)

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

Signature of custodial parent releasing claim to exemption	Custodial parent's SSN	Date
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General Instructions

Purpose of form. If you are a custodial parent, you can use this form to release your claim to a dependency exemption for your child. The release of the dependency exemption will also release to the noncustodial parent the child tax credit and the additional child tax credit (if either applies). Complete this form (or a similar statement containing the same information required by this form) and give it to the noncustodial parent who will claim the child's exemption. The noncustodial parent must attach this form or a similar statement to his or her tax return each year the exemption is claimed.

The custodial parent is the parent with whom the child lived for the greater part of the year. The other parent is the noncustodial parent.

Exemption for a dependent child. A dependent is either a qualifying child or a qualifying relative. In most cases, a child of divorced or separated parents will qualify as a dependent of the custodial parent under the rules for a qualifying child. However, the noncustodial parent may be able to claim the child's exemption if the *Special rule for children of divorced or separated parents* on this page applies.

For the definition of a qualifying child and a qualifying relative, see your tax return instruction booklet.

Post-1984 decree or agreement. If the divorce decree or separation agreement went into effect after 1984, the noncustodial parent can attach certain

pages from the decree or agreement instead of Form 8332. To be able to do this, the decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition (such as payment of support).
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all of the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



The noncustodial parent must attach the required information even if it was filed with a return in an earlier year.

Special rule for children of divorced or separated parents. A child is treated as a qualifying child or a qualifying relative of the noncustodial parent if all of the following apply.

1. The child received over half of his or her support for the year from one or both of the parents (see the *Exception* on this page). Public assistance payments, such as Temporary Assistance for Needy Families (TANF), are not support provided by the parents.

2. The child was in the custody of one or both of the parents for more than half of the year.

3. Either of the following applies.

a. The custodial parent agrees not to claim the child's exemption by signing this form or a similar statement. If the decree or agreement went into effect after 1984, see *Post-1984 decree or agreement* on this page.

b. A pre-1985 decree of divorce or separate maintenance 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. 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.

For this rule to apply, the parents must be one of the following.

- Divorced or legally separated under a decree of divorce or separate maintenance.
- Separated under a written separation agreement.
- Living apart at all times during the last 6 months of the year.

If this rule applies, and the other dependency tests in your tax return instruction booklet are also met, the noncustodial parent can claim the child's exemption.

Exception. If the support of the child is determined under a multiple support agreement, this special rule does not apply and this form should not be used.

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.



To help ensure future support, you may not want to release your claim to the child's exemption for future years.

Noncustodial parent. Attach this form or similar statement to your tax return for each year you claim the child's exemption. You can claim the exemption only if the other dependency tests in your tax return instruction booklet are met.



If the custodial parent released his or her claim to the child's exemption for any future year, you must attach a copy of this form or similar statement to your tax return for each future year that you claim the exemption. Keep a copy for your records.

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may

become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

