

Multiple Support Declaration

▶ **Attach to Form 1040 or Form 1040A of Person
Claiming the Dependent.**

Name of person claiming the dependent	Social security number
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During the calendar year 19 _____, I paid over 10% of the support of

 Name of person
 I could have claimed this person as a dependent except that I did not pay over 50% of his or her support. I understand that this person named above is being claimed as a dependent on the income tax return of

Name

Address

I agree not to claim this person as a dependent on my Federal income tax return for any tax year that began in this calendar year.

 Your signature Your social security number

Date Address (number, street, apt. no.)

City, state, and ZIP code

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 minutes; **Learning about the law or the form**, 2 minutes; **Preparing the form**, 7 minutes; and **Copying, assembling, and sending the form to the IRS**, 10 minutes.

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 of the tax return with which this form is filed.

Purpose of Form

When two or more individuals together pay over 50% of another person's support, Form 2120 or a similar statement is used to allow one of them to claim the person as a dependent for tax purposes.

The similar statement must contain the same information that is required by this form.

Who Can Claim the Dependent

To claim someone as a dependent, you must pay over 50% of that person's living expenses (support).

If no one meets this support test, but two or more of you together provide over 50% of a person's support, then one of you can claim that person as a dependent.

To claim the dependent, you must meet **all three** of the following requirements:

1. You paid over 10% of the support, and
2. All others who paid over 10% agree not to claim the person as a dependent, and
3. The other four dependency tests are met. See **Dependents** in the Form 1040 or Form 1040A instructions.

All contributors who provided over 10% support must choose which one of them will claim the dependent. If you will be claiming the dependent, see **How To File** below.

If you are a 10% contributor but **will not** be claiming the dependent, complete and sign a Form 2120 or similar statement. Give it to the person claiming the dependent.

How To File

If you are claiming the dependent, you must attach to your tax return a Form 2120 or similar statement that is completed and signed by each of the 10% contributors who are not claiming the dependent for the tax year. Be sure your name and social security number are at the top of each Form 2120 or similar statement.

Additional Information

See **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for more information.