

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

OMB No. 1545-0915

▶ **Attach** to noncustodial parent's return **each year** exemption is claimed.
Caution: Do not use this form if you were never married.

Attachment
 Sequence No. **115**

| | |
|--|--|
| Name of noncustodial parent claiming exemption | 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 _____
Name(s) of child (or children)

for the tax year 20____.

| | | |
|--|------------------------|------|
| | Custodial parent's SSN | Date |
|--|------------------------|------|

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 below.)

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

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

| | | |
|--|------------------------|------|
| | Custodial parent's SSN | Date |
|--|------------------------|------|

General Instructions

Purpose of form. If you are a **custodial parent** and you were ever married to the child's **noncustodial parent**, you may use this form to release your claim to your child's exemption. To do so, 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 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. For the definition of custody, see **Pub. 501**, Exemptions, Standard Deduction, and Filing Information.

Support test for children of divorced or separated parents. Generally, the custodial parent is treated as having provided over half of the child's support if:

- The child received over half of his or her total support for the year from one or both of the parents **and**
- The child was in the custody of one or both of the parents for more than half of the year.

Note: *Public assistance payments, such as Temporary Assistance for Needy Families (TANF), are not support provided by the parents.*

For this support test 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, **or**
- Living apart at all times during the last 6 months of the year.

Caution: *This support test does not apply to parents who never married each other.*

If the support test applies, and the other four dependency tests in your tax return

instruction booklet are also met, the custodial parent can claim the child's exemption.

Exception. The custodial parent will not be treated as having provided over half of the child's support if **any** of the following apply.

- The custodial parent agrees not to claim the child's exemption by signing this form or similar statement.
- 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. 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, see **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.



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 may claim the exemption **only** if the other four dependency tests in your tax return instruction booklet are met.

Note: *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 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. |
| 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 simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see the Instructions for Form 1040 or Form 1040A.

