

# Release of Exemption to Noncustodial Parent

(Box from Qualifying Child Charts) Parent entitled to claim child as qualifying child for . . .	(Box 37) Custodial Parent	(Box 52) Noncustodial Parent
Dependency exemption	①	X ②
Child Tax Credit		X
Other Dependent 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

- ① Enter # months - must be greater than 6 for custodial parent; also check "Not a Dependent"
- ② Enter Divorced/Separated # of months

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).

<b style="font-size: 1.2em;">8332</b> Form (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="float: 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="float: right;">Name of child</small>		
for the tax year(s) _____, <small style="float: right;">(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>		

**Children of divorced or separated parents (or parents who live apart).**

In most cases, because of the residency test, a child of divorced or separated parents is the qualifying child of the custodial parent. However, the child will be treated as the qualifying child of the noncustodial parent if all four of the following statements are true.

1. The parents:
  - a. Are divorced or legally separated under a decree of divorce or separate maintenance;
  - b. Are separated under a written separation agreement; or
  - c. Lived apart at all times during the last 6 months of the year, whether or not they are or were married.
2. The child received over half of the child's support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of the year.
4. Either of the following statements is true.
  - a. The custodial parent signs a written declaration, discussed later, that they won't claim the child as a dependent for the year, and the noncustodial parent attaches this written declaration to their return. (If the decree or agreement went into effect after 1984 and before 2009, see Post-1984 and pre-2009 divorce decree or separation agreement, later. If the decree or agreement went into effect after 2008, see Post-2008 divorce decree or separation agreement, later.)
  - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2023 states that the noncustodial parent can claim the child as a dependent, the decree or agreement wasn't changed after 1984 to say the non-custodial parent can't claim the child as a dependent, and the noncustodial parent provides at least \$600 for the child's support during the year.

If statements (1) through (4) are all true, only the noncustodial parent can:

- Claim the child as a dependent; and
- Claim the child as a qualifying child for the child tax credit, the credit for other dependents, or the additional child tax credit.

However, this doesn't allow the noncustodial parent to:

- Claim head of household filing status,
- Claim the credit for child and dependent care expenses or the exclusion for dependent care benefits,
- Claim the earned income credit.

**Applying the tiebreaker rules to divorced or separated parents (or parents who live apart).**

If a child is treated as the qualifying child of the noncustodial parent under the rules described earlier for children of divorced or separated parents (or parents who live apart), only the noncustodial parent can claim the child as a dependent and claim the child tax credit, additional child tax credit, or credit for other dependents for the child. However, only the custodial parent can claim the credit for child and dependent care expenses or the exclusion for dependent care benefits for the child. Also, generally, the noncustodial parent can't claim the child as a qualifying child for head of household filing status or the earned income credit. Instead, generally, the custodial parent, if eligible, or other eligible person can claim the child as a qualifying child for those two benefits. If the child is the qualifying child of more than one person for these benefits, then the tiebreaker rules determine whether the custodial parent or another eligible person can treat the child as a qualifying child.

*TIP: The noncustodial parent may be able to claim the self-only earned income credit if they meet other requirements. See Pub. 596 and Schedule EIC and its instructions for more information.*