

TAXES PLUS

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Release / Revocation of Release of Claim to Exemption for Child by Custodial Parent – IRS Form 8332

There is a special rule that allows a custodial parent to release the dependency (Form 8332) to the noncustodial parent. If the claim is released, the noncustodial parent can claim the child for purposes of the Child Tax Credit including the Additional Child Tax Credit for Other Dependents. If a custodial parent has released the claim to the noncustodial parent, the child may still be a qualifying child for the custodial parent for purposes of Head of Household filing status, credit for exclusion for child and dependent care expenses, or the Earned Income Credit. The noncustodial parent claiming the child as a dependent may not claim these tax benefits unless he or she has a different qualifying child.

For example: If your divorce decree states that one parent has the sole right to claim the child(ren) as dependent(s), and the two parties wish to change that for the current tax year or multiple tax years, then they would complete the Form 8332.