

INFORMATION – MODIFICATION OF PARENTING PLAN / CHILD CUSTODY ORDER

More information is located in LCL 11.04.050, 11.04.070, and 11.04.080 of the Lummi Code of Laws.

The original order must have been issued by the Lummi Tribal Court. Otherwise, the motion must be filed in the court that issued the order.

A. “ACCESS TO THE COURT - Instructions for Civil Cases”

Pick up a copy of this information sheet and review it for the general procedures to follow in civil cases.

B. Forms Packet

The forms packet (CC – P3) contains the following documents:

- Motion for Modification of Child Custody Order / Parenting Plan
- Declaration in Support of Parenting Plan
- Parenting Plan
- Notice of Motion for Modification
- Contact Information Form

C. Procedure

If you have a copy of the current order, please attach a copy to your “Motion for Modification.” If you do not have it, you must at a minimum provide the Court Case Number for the case.

Review the information sheet: “ACCESS TO THE COURTS – Information For Parties About Civil Cases,” and follow the instructions for service of a summons in order to serve the notice, motion, declaration in support of parenting plan, and parenting plan on the other party. You have responsibility for service of the documents.

If you believe there is an emergency, follow the procedures in Part E.

D. Restrictions on Modification

For a request for change to the custody of a child, LCL 11.04.050(a) restricts the Court from changing custody unless:

- (1) the custodian agrees to the modification;
- (2) the child has already moved into the home of the person requesting a change of custody, is integrated into that family, and the move was made with the consent of the custodian; or
- (3) continued placement of the child with the custodian is detrimental to his physical, mental, or emotional health and the harm likely to be caused by a change of environment is outweighed by the advantage of a change to the child; Provided, however, that if the child’s present environment is adequate for his physical, mental and emotional health but a change in custody would result in a significantly improved environment which would clearly outweigh the detriment caused by the disruption of the child’s living pattern, the Court may order a change in custody.

Note: the Lummi Code of Laws provides that the Court can award attorney fees and costs against a person who seeks in bad faith to modify custody

E. Emergency Requests for Custody

The following forms are used for requests to the court to grant an immediate order granting custody:

- CC –04 Ex Parte Motion for Temporary Child Custody Order; Order
- ZZ – 11 Ex Parte Application for Hearing on Shortened Time; Order

Follow the instructions in Court Form PR – 01 for getting emergency orders.

If you fear for your safety, or the safety of the child(ren), you should also file for an Emergency Domestic Violence Order. The Lummi Victims of Crime Office can be contacted for assistance. Court forms are also available for your use.

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The Moving Party has participated in, or is aware of, the following other legal proceedings concerning the child(ren), including any paternity, dependency, or custody proceedings:

Type of Proceeding	Court	Case Number

2. Claims to the Child(ren).

The Moving Party is not aware of any other person, other than the parties to this proceeding, who have rights of, or claim the rights to, physical custody or visitation.

Other than the parties to this proceeding, the following persons have rights of, or claim the rights to, physical custody or visitation: _____

IV. MODIFICATIONS REQUESTED

The Moving Party request modification of the following provisions in the custody order / parenting plan as further detailed in the proposed Parenting Plan:

- Change of the primary custodian of the child(ren)
- Change to the residential schedule and visitation
- Changing the power of a party to participate in decision-making for the child(ren)
- Changing or establishing any restrictions on contact between a party and the child(ren)
- Other: _____

V. BASIS FOR MODIFYING CHILD CUSTODY ORDER / PARENTING PLAN.

There has been a substantial change of circumstances that has occurred in the circumstances of the children or the parties, and the requested modification of the custody order / parenting plan is in the best interests of the child(ren). The substantial change of circumstances and the reasons supporting modification are as follows: *(Add another sheet if needed.)*

1. _____
2. _____
3. _____
4. _____

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- 5. _____
- 6. _____
- 7. _____
- 8. _____
- 9. _____
- 10. _____
- 11. _____
- 12. _____
- 13. _____
- 14. _____

V. RELIEF REQUESTED

Based on those facts, I am requesting:

- 1. That the court modify the exiting child custody order / parenting plan, and enter instead an order granting custody; setting a residential schedule and visitation; granting decision-making power; and establishing any restrictions on contact, as stated in the Parenting Plan submitted with this Motion for Modification.
- 2. That the issue of child support be reserved and not addressed by the Court at this time addressed by the Court and ordered in compliance with the Title 11.06 of the Lummi Code of Laws (attach Financial Declaration).
- 3. That the Court grant such other relief as the Court may deem just and proper.

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DECLARATION

I declare under penalty of perjury of all applicable civil and criminal laws that 1) I have read this Motion for Modification or it has been read to me; and 2) I understand the contents of the Motion and believe the contents to be true and correct to the best of my knowledge, information, and belief, formed after reasonable inquiry. Below is the address at which I can receive all legal documents, and I understand I have the duty to update this address with the court if it changes.

Dated: _____

Signature of Moving Party

Print or Type Name

Address

City, State, Zip Code

Telephone Number

JOINDER (if applicable)

The other party to this matter joins in the motion for modification. By joining in the motion, the other party agrees to the entry of the Parenting Plan which is attached to this Motion as an Order of the Court without further notice. The other party in this matter has separately signed agreement to the proposed Parenting Plan.

I declare under penalty of perjury under all applicable civil and criminal laws that the statements made in this Motion are true and correct.

Dated: _____

Signature of Other Party to this Matter

Print or Type Name

Address

City, State, Zip Code

Telephone Number

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4 **IN THE TRIBAL COURT
FOR THE LUMMI NATION, WASHINGTON**

5 IN RE: THE WELFARE OF:

Case No.: _____ CVCC _____

6 _____
7 Child's Name _____ DOB _____

8 **DECLARATION IN SUPPORT OF
PARENTING PLAN**

9 _____
and _____
10 _____
11 Respondent.

Submitted by ___ Mother
_____ Father

12 I submit the following declaration in support of the parenting plan I am submitting to the Court
(add more pages if needed):

13 1. _____ [name of child(ren)]
14 has resided with the following persons in the past twelve months:

15

Name of Caretaker	Location	Length of Time

16
17
18

19 **2. MOTHER**

20 a. During the past twelve months, the mother has performed the following parenting
21 functions related to the daily needs of the child(ren):

22 _____
23 _____
24 _____
25 _____

DECLARATION IN SUPPORT OF PARENTING PLAN

Page 1

Court Form CC - 05 7/11/11

Lummi Tribal Court
2665 Kwina Road
Bellingham, WA 98226
(360) 312-2239

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b. The mother's current work schedule and availability to care for the children is as follows:

3. FATHER

a. During the past twelve months, the father has performed the following parenting functions related to the daily needs of the child(ren):

b. The father's current work schedule and availability to care for the children is as follows:

3. CHILD

The child(ren)'s schedule including child care, school, and other activities:

4. RISK TO CHILD(REN)

If I have requested restrictions under Part III of the Parenting Plan, or restrictions in Decision-Making in Part IV of the Parenting Plan, the following information shows the basis for the requested restrictions:

1 II. RESIDENTIAL SCHEDULE

2 2.1 DESIGNATION OF CUSTODIAN

3 The designated custodian for the children named in this parenting plan is the [] Mother []
4 Father. This named person is designated the custodian of the child(ren) solely for purposes of all
5 other tribal codes, and state and federal statutes which require a designation or determination of
6 custody. This designation shall not affect either parent's rights and responsibilities under this
7 parenting plan.

8 The following provisions set forth where the child(ren) shall reside each day of the year and what
9 contact the child(ren) shall have with each parent.

10 2.2 SCHEDULE FOR CHILDREN UNDER SCHOOL AGE

11 [] There are no children under school age.

12 [] Prior to enrollment in school, the child(ren) shall reside with the [] Mother
13 [] Father, except for the following days and times when the child(ren) will reside
14 with or be with the other parent:

15 from _____ [day and time] to _____ [day and time]

16 [] every week [] every other week [] the first and third week of the month
17 [] the second and fourth week of the month [] Other:

18 2.3 SCHOOL SCHEDULE.

19 [] Upon their enrollment in school, the child(ren) shall reside with the [] Mother
20 [] Father, except as mutually agreed by the parents.

21 [] Upon their enrollment in school, the child(ren) shall reside with the [] Mother
22 [] Father, except for the following days and times when the child(ren) will reside
23 with or be with the other parent:

24 from _____ [day and time] to _____ [day and time]

25 [] every week [] every other week [] the first and third week of the month
[] the second and fourth week of the month [] Other:

2.4 SCHEDULE FOR VACATIONS

[] WINTER VACATION

The child(ren) shall reside with the [] Mother [] Father during winter vacation, except
for the following days and times when the child(ren) will visit with the other parent:

1 SPRING VACATION

2 The child(ren) shall reside with the Mother Father during spring vacation, except
3 for the following days and times when the child(ren) will visit with the other parent:
4 _____
5 _____

6 SUMMER SCHEDULE.

7 The child(ren) shall reside with the Mother Father during summer vacation, except
8 for the following days and times when the child(ren) will visit with the other parent:

- 9 No change from schedule in 2.2 and 2.3.
10 Other: _____

11 2.5 SCHEDULE FOR HOLIDAYS.

12 The residential schedule for the child(ren) for the holidays listed below is as follows:

- 13 Does not apply.
14 Schedule is as follows:

	With Mother (Specify Year Odd/Even/Every)	With Father (Specify Year Odd/Even/Every)
15 New Year's Day	_____	_____
16 Treaty Day	_____	_____
17 Presidents Day	_____	_____
18 Memorial Day	_____	_____
19 July 4th	_____	_____
20 Labor Day	_____	_____
21 Veterans Day	_____	_____
22 Thanksgiving Day	_____	_____
23 Christmas Eve	_____	_____
24 Christmas Day	_____	_____

- 25 For purposes of this parenting plan, a holiday shall begin and end as follows (set
forth times): _____
 Holidays which fall on a Friday or a Monday shall include Saturday and Sunday
 Thanksgiving Holiday shall include: _____
 Other: _____

1 2.6 SCHEDULE FOR SPECIAL OCCASIONS.

2 The residential schedule for the child(ren) for the following special occasions (for
3 example, birthdays) is as follows:

	With Mother (Specify Year Odd/Even/Every)	With Father (Specify Year Odd/Even/Every)
4 <u>Mother's Day</u>	_____	_____
5 <u>Father's Day</u>	_____	_____
6 _____	_____	_____
7 _____	_____	_____

7 2.7 PRIORITIES UNDER THE RESIDENTIAL SCHEDULE.

- 8 Does not apply.
- 9 If the residential schedule results in a conflict where the children are scheduled to
10 be with both parents at the same time, the conflict shall be resolved by priority
11 being given as follows:
- 12 Rank the order of priority, with 1 being given the highest priority:
- | | |
|--------------------------------------|-------------------------------|
| 12 _____ regular schedule (2.2, 2.3) | _____ summer schedule (2.4) |
| 13 _____ winter vacation (2.4) | _____ holidays (2.5) |
| _____ spring vacation (2.4) | _____ special occasions (2.9) |
- 14 Other:

14 2.8 TRANSPORTATION ARRANGEMENTS.

15 Transportation arrangements for the child(re), between parents are as follows:

16 _____

17 _____

18 2.9 OTHER:

19 III. RESTRICTIONS

20 3.1 RESTRICTIONS.

- 21 There are no restrictions on the parents' residential time with the child(ren).
- 22 The Mother's Father's residential time with the children shall be limited and
23 following restrictions shall apply when the children spend time with this parent:

23 _____

24 3.2 PARENTAL CONDUCT.

- 25 Does not apply.

1 The Mother's Father's residential time with the child(ren) shall be limited or
2 restrained completely, and mutual decision-making and designation of a dispute
3 resolution process other than court action shall not be required, because this
4 parent a person residing with this parent has engaged in the conduct contrary to
5 the best interests of the child(ren) as follows.

6 Willful abandonment that continues for an extended period of time or
7 substantial refusal to perform parenting functions (this applies only to
8 parents, not to a person who resides with a parent).

9 Physical, sexual or a pattern of emotional abuse of a child.

10 A history of acts of domestic violence as defined in Lummi Nation Code
11 of Laws or an assault or sexual assault which causes grievous bodily harm
12 or the fear of such harm.

13 3.3 OTHER FACTORS.

14 Does not apply.

15 The Mother's Father's involvement or conduct may have an adverse effect
16 on the child(ren)'s best interests because of the existence of the factors which
17 follow.

18 Neglect or substantial nonperformance of parenting functions.

19 A long-term emotional or physical impairment which interferes with the
20 performance of parenting functions.

21 A long-term impairment resulting from drug, alcohol, or other substance
22 abuse that interferes with the performance of parenting functions.

23 The absence or substantial impairment of emotional ties between the
24 parent and child.

25 The abusive use of conflict by the parent which creates the danger of
serious damage to the child's psychological development.

A parent has withheld from the other parent access to the child for a
protracted period without good cause.

Other:

IV. DECISION MAKING

4.1 DAY-TO-DAY DECISIONS.

Each parent shall make decisions regarding the day-to-day care and control of each child while the child is residing with that parent. Regardless of the allocation of decision making in this parenting plan, either parent may make emergency decisions affecting the health or safety of the children.

4.2 MAJOR DECISIONS.

Major decisions regarding each child shall be made as follows:

1 Education decisions mother father joint
 2 Non-emergency health care mother father joint
 3 Religious upbringing mother father joint
 4 _____ mother father joint
 5 _____ mother father joint

4.3 RESTRICTIONS IN DECISION MAKING.

5 Does not apply

6 Sole decision making shall be ordered to the
 7 Mother
 8 Father

9 for the following reasons:

10 Both parents are opposed to mutual decision making.

11 One parent is opposed to mutual decision making, and such opposition is
 12 reasonably based on the following criteria:

- 13 (a) The existence of a limitations in section III hereto;
- 14 (b) The history of participation of each parent in decision making;
- 15 (c) Whether the parents have demonstrated ability and desire to
 16 cooperate with one another in decision making; and
- 17 (d) The parents' geographic proximity to one another, to the extent
 18 that it affects their ability to make timely mutual decisions.

V. DISPUTE RESOLUTION

19 Disputes may be resolved through court action without a requirement that the parties first
 20 submit disputes to the dispute resolution process.

21 Disputes between the parties, other than child support disputes, shall be submitted first to
 22 (list person or agency):

23 _____, or
 24 _____.

25 The cost of this process shall be allocated between the parties as follows:

_____% Mother _____% Father.

based on each party's proportional share of income based on child support
 worksheets.

as determined in the dispute resolution process.

The dispute resolution process shall be commenced by notifying the other party by
 written request sent certified mail or some other method of service that provides a proof
 of service.

In the dispute resolution process:

- 1 (a) Preference shall be given to carrying out this Parenting Plan.
- 2 (b) Unless an emergency exists, the parents shall use the designated process to
- 3 resolve disputes relating to implementation of the plan, except those related to
- 4 financial support in a support order.
- 5 (c) A written record shall be prepared of any agreement reached in counseling or
- 6 mediation and of each arbitration award and shall be provided to each party.
- 7 (d) If the court finds that a parent has used or frustrated the dispute resolution process
- 8 without good reason, the court shall award attorneys' fees and financial sanctions
- 9 to the other parent.
- 10 (e) The parties have the right of review from the dispute resolution process to this
- 11 court.

VI. OTHER PROVISIONS

- 12 There are no other provisions.
- 13 There are other provisions that are attached to this parenting plan and incorporated
- 14 herein.

VII. DECLARATION FOR PROPOSED PARENTING PLAN

- 15 Does not apply.
- 16 (Only sign if you are proposing or agreeing to this parenting plan.) I declare under penalty of
- 17 perjury this plan has been proposed in good faith and that the statements herein are true and
- 18 correct.

19 _____
 Mother Date

20 _____
 Father Date

VIII. ORDER BY THE COURT

21 IT IS ORDERED, ADJUDGED AND DECREED that the parenting plan set forth above is

22 adopted and approved as an order of this court.

23 **WARNING:** Violation of residential provisions of this order with actual knowledge of its terms

24 is punishable by contempt of court and may be a criminal offense Lummi Nation Code of Law.

25 Violation of this order may subject a violator to arrest. When mutual decision making is

designated but cannot be achieved, the parties shall make a good faith effort to resolve the issue

through the dispute resolution process.

If a parent fails to comply with a provision of this plan, the other parent's obligations under the

plan are not affected.

Dated: _____

 Judge, Lummi Tribal Court

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4 **IN THE TRIBAL COURT**
FOR THE LUMMI NATION, WASHINGTON

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6 _____
7 vs. **Petitioner,**
8
9 _____
10 **Respondent**

Case No.: _____

**NOTICE OF MOTION FOR MODIFICATION
OF EXISTING PARENTING PLAN /
CUSTODY ORDER**

11 **TO: OPPOSING PARTY:**

12 **YOU ARE HEREBY GIVEN NOTICE** that a Motion for Modification of an Existing Parenting
13 Plan / Custody Order has been filed in the above-named court. A copy is attached to this Notice.
14 If you fail to appear or respond in writing within **21 days** after the date this notice was served on
you, the Petition for Modification may be granted.

15 Dated: _____

16 _____
REQUESTING PARTY'S SIGNATURE
17 _____
[PRINTED NAME]

18
19
20 **FILE ORIGINAL OF YOUR RESPONSE**
WITH THE CLERK OF THE COURT AT:

SERVE A COPY OF YOUR RESPONSE TO:

Lummi Nation Tribal Court 2616 Kwina Road Bellingham, WA 98226	Requesting Party: _____ Address _____ City, State, Zip Code _____
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25 **NOTICE OF MOTION FOR MODIFICATION OF
EXISTING PARENTING PLAN / CUSTODY ORDER**

Name of noncustodial parent _____

Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent

▶ Attach a separate form for each child.

Part I Release of Claim to Exemption for Current Year

Noncustodial parent's
social security number (SSN) ▶ _____

I agree not to claim an exemption for _____
for the tax year 20____. Name of child

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

Note. If you choose not to claim an exemption for this child 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 _____
for the tax year(s) _____
(Specify. See instructions.) Name of child

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

Part III Revocation of Release of Claim to Exemption for Future Year(s)

I revoke the release of claim to an exemption for _____
for the tax year(s) _____
(Specify. See instructions.) Name of child

Signature of custodial parent revoking the release of claim to exemption _____
Custodial parent's SSN _____ Date _____

General Instructions What's New

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot attach certain pages from the decree or agreement instead of Form 8332. See *Release of claim to exemption* below.

Definition of custodial parent. New rules apply to determine who is the custodial parent and the noncustodial parent. See *Custodial Parent and Noncustodial Parent* on this page.

Purpose of Form

If you are the custodial parent, you can use this form to do the following.

- Release a claim to exemption for your child so that the noncustodial parent can claim an exemption for the child.
- Revoke a previous release of claim to exemption for your child.

Release of claim to exemption. This release of the exemption will also allow the noncustodial parent to claim the child tax credit and the additional child tax credit (if either applies). Complete this form (or sign a similar statement containing the same

information required by this form) and give it to the noncustodial parent. The noncustodial parent must attach this form or similar statement to his or her tax return each year the exemption is claimed. Use Part I to release a claim to the exemption for the current year. Use Part II if you choose to release a claim to exemption for any future year(s).

Note. If the decree or agreement went into effect after 1984 and before 2009, you can attach certain pages from the decree or agreement instead of Form 8332, provided that these pages are substantially similar to Form 8332. See *Post-1984 and pre-2009 decree or agreement* on page 2.

Revocation of release of claim to exemption. Use Part III to revoke a previous release of claim to an exemption. The revocation will be effective no earlier than the tax year following the year in which you provide the noncustodial parent with a copy of the revocation or make a reasonable effort to provide the noncustodial parent with a copy of the revocation. Therefore, if you revoked a release on Form 8332 and provided a copy of the form to the noncustodial parent in 2010, the earliest tax year the revocation can be effective is 2011. You must attach a copy of the revocation to your tax return each year the exemption is claimed as a result of the revocation. You must also keep for your records a copy of the revocation and evidence

of delivery of the notice to the noncustodial parent, or of reasonable efforts to provide actual notice.

Custodial Parent and Noncustodial Parent

The custodial parent is generally the parent with whom the child lived for the greater number of nights during the year. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. For details and an exception for a parent who works at night, see Pub. 501.

Exemption for a Dependent Child

A dependent is either a qualifying child or a qualifying relative. See your tax return instruction booklet for the definition of these terms. Generally, a child of divorced or separated parents will be a qualifying child of the custodial parent. However, if the special rule on page 2 applies, then the child will be treated as the qualifying child or qualifying relative of the noncustodial parent for purposes of the dependency exemption, the child tax credit, and the additional child tax credit.

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* below). 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 an exemption for the child by signing this form or a similar statement. If the decree or agreement went into effect after 1984 and before 2009, see *Post-1984 and pre-2009 decree or agreement* below.

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 an exemption for the child.

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.

Post-1984 and pre-2009 decree or agreement. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent can attach certain pages from the decree or agreement instead of Form 8332, provided that these pages are substantially similar to 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.

The noncustodial parent can no longer attach certain pages from a divorce decree or separation agreement instead of Form 8332 if the decree or agreement was executed after 2008.

Specific Instructions Custodial Parent

Part I. Complete Part I to release a claim to exemption for your child for the current tax year.

Part II. Complete Part II to release a claim to exemption for your child for one or more future years. 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 exemption for the child for future years.

Part III. Complete Part III if you are revoking a previous release of claim to exemption for your child. Write the specific future year(s) or "all future years" in the space provided in Part III.

The revocation will be effective no earlier than the tax year following the year you provide the noncustodial parent with a copy of the revocation or make a reasonable effort to provide the noncustodial parent with a copy of the revocation. Also, you must attach a copy of the revocation to your tax return for each year you are claiming the exemption as a result of the revocation. You must also keep for your records a copy of the revocation and evidence of delivery of the notice to the noncustodial parent, or of reasonable efforts to provide actual notice.

Example. In 2007, you released a claim to exemption for your child on Form 8332 for the years 2008 through 2012. In 2010, you decided to revoke the previous release of exemption. If you completed Part III of Form 8332 and provided a copy of the form to the noncustodial parent in 2010, the revocation will be effective for 2011 and 2012. You must attach a copy of the revocation to your 2011 and 2012 tax returns and keep certain records as stated earlier.

Noncustodial Parent

Attach this form or similar statement to your tax return for each year you claim the exemption for your child. 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 exemption for the child 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.

Note. If you are filing your return electronically, you must file Form 8332 with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return. See Form 8453 and its instructions for more details.

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.