



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **2120**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Multiple Support Declaration

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form2120 for the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **114**

Name(s) shown on return

Your social security number

During the calendar year _____, the eligible persons listed below each paid over 10% of the support of:

Name of your qualifying relative

I have a signed statement from each eligible person waiving his or her right to claim this person as a dependent for any tax year that began in the above calendar year.

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Instructions

What's New

Enhanced deduction for seniors. If you were born before January 2, 1961, you may be eligible for an enhanced deduction for seniors. Your deduction will be limited if your modified adjusted gross income is more than \$75,000 (\$150,000 if married filing jointly). For more information, see the Instructions for Form 1040.

Exemption deduction terminated for certain exemptions. The deduction for certain personal exemptions other than the enhanced deduction for seniors is terminated for tax years after 2017 by P.L. 119-21, commonly known as the One Big Beautiful Bill Act.

Although taxpayers can't claim a deduction for exemptions, other than the enhanced deduction for seniors, eligibility for the exemption remains important for determining who may claim the credit for other dependents, as well as other tax benefits. See Pub. 501 for details.

Purpose of Form

Use Form 2120 to:

- Identify each other eligible person (see below) who paid over 10% of the support of your qualifying relative whom you are claiming as a dependent, and
- Indicate that you have a signed statement from each other eligible person waiving his or her right to claim that person as a dependent.

An eligible person is someone who could have claimed a person as a dependent except that he or she didn't pay over half of that person's support.

If there are more than four other eligible persons, attach a statement to your return with the required information.

Note: The rules for multiple support agreements apply to claiming an exemption for a qualifying relative and don't apply to claiming an exemption for a qualifying child. For the definitions of "qualifying relative" and "qualifying child," see the instructions for your tax return and Pub. 501.

Claiming a Qualifying Relative

Generally, to claim a person as a qualifying relative, you must pay over half of that person's support. However, even if you didn't meet this support test, you may be able to claim him or her as a dependent if all five of the following apply.

- You and one or more other eligible person(s) (see above) together paid over half of that person's support.
- You paid over 10% of the support.

- No one alone paid over half of that person's support.

4. The other dependency tests are met. See *Step 4, Is Your Qualifying Relative Your Dependent*, under *Who Qualifies as Your Dependent*, in the Instructions for Form 1040.

5. Each other eligible person who paid over 10% of the support agrees not to claim that person as a dependent by giving you a signed statement. See *Signed Statement* on this page.

Note: To find out what is included in support, see Pub. 501.

Signed Statement

You must have received, from each other eligible person listed above, a signed statement waiving his or her right to claim the person as a dependent for the calendar year indicated on this form. The statement must include:

- The calendar year the waiver applies to,
- The name of your qualifying relative the eligible person helped to support, and
- The eligible person's name, address, and social security number.

Don't file the signed statement with your return. You must keep it for your records and be prepared to furnish it and any other information necessary to show that you qualify to claim the person as your dependent.

Additional Information

See Pub. 501 for 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 aren't 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.