



1 paragraph “2” and redesignating following paragraphs in  
2 section accordingly.

3 “(3) EXCEPTION WHERE A NONCUSTODIAL  
4 PARENT PROVIDES OVER HALF OF THE SUPPORT OF  
5 THE CHILD FOR A CALENDAR YEAR.—A child of par-  
6 ents described in paragraph (1) shall be treated as  
7 having received over half of his support during a cal-  
8 endar year from the noncustodial parent if—

9 “(A) the custodial parent refuses to release  
10 claim to exemption under paragraph (2) and

11 “(B) the custodial parent does not contrib-  
12 ute to support of the child and

13 “(C) the noncustodial parent does provide  
14 over half of the support of the child, then

15 “(D) the noncustodial parent shall be enti-  
16 tled to claim such child as a dependent.”

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