

Injured Spouse Allocation

Note: To qualify as an Injured Spouse, you must have had income (*i.e. wages, interest, etc.*), prepaid credits (*i.e. estimated tax payments, withholding*), and/or refundable credits which must have been reported on the joint return. All or a portion of the joint overpayment must have been applied against a past due child support or Federal debt owed by the other spouse.

Information as Shown on Joint Return	Name	
	Social security number of spouse	Social security number of injured spouse

Instructions

This form must be filed with Form 1040X.

- Item 1:** Actual income must be claimed by the taxpayer earning the income. Joint income may be allocated as you determine. *Examples of joint income:* interest, state and local tax refunds, Schedule D sales of joint assets. Gross unemployment compensation must be included for computation purposes.
- Item 2:** In allocating adjustments to income, do not include the deduction for a married couple when both work.
- Item 3:** Each taxpayer should claim his or her own itemized deductions (*or 1/2 the standard deduction as shown on the 1987 joint return*).
- Item 4:** Exemptions may not be prorated. Each taxpayer must claim the exemptions he or she would be entitled to claim had separate returns been filed.
- Item 5:** Credits which are earned from a business must be claimed by the taxpayer who claimed income from the business—*i.e.* investment credit. Joint credits could be political contributions or energy credit. Child care credit should be claimed by the taxpayer who would have claimed the exemption for the child/children or the other dependent for whom the credit is claimed.
- Item 6:** Additional taxes are usually not joint except for alternative minimum tax, which may be allocated under certain circumstances.
- Item 7:** Each taxpayer must claim his or her own tax withholding as shown on Form W-2 and his or her own excess social security or RRTA tax.
- Item 8:** Joint payments will be allocated based on each taxpayer's percentage of the joint tax. (*IRS will compute.*)
- Item 9:** List social security numbers of spouses on the Form 1040X in the same order as shown on the Form 1040.

Allocation of Joint Refund Based on Married Taxpayers Separate Data

Items Necessary for Allocation	Joint	Injured Spouse	Other Spouse
1 Total income			
2 Adjustments to income			
3 Itemized deductions/Standard deduction			
4 Exemptions			
5 Credits against tax			
6 Other taxes owed			
7 Tax withholding and any excess social security or RRTA tax			
8 Joint payments			