

Injured Spouse Claim and Allocation

Name(s) shown on return

Your social security number

Privacy Act and Paperwork Reduction Act Notice.—Our legal right to ask for the information on this form is Internal Revenue Code sections 6001, 6011, 6109, and 6402 and their regulations. You are required to give us the information so that we can process your claim for refund of your share of an overpayment shown on the joint return with your spouse. We need it to ensure that you are allocating items correctly and to allow us to figure the correct amount of your claim for refund. If you do not provide all of the information, we may not be able to process your claim. We may give this information to the Department of Justice as provided by law. We may also give it to cities, states, and the District of Columbia to carry out their tax laws.

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 Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 13 min.; **Learning about the law or the form**, 8 min.; **Preparing the form**, 58 min.; and **Copying, assembling, and sending the form to the IRS**, 31 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How Do I File Form 8379?** below.

Are You an Injured Spouse?

You are an injured spouse if all or part of your share of the overpayment shown on your joint return was, or is expected to be, applied against your spouse's past-due child or spousal support payments or certain Federal debts such as student loans. You may file Form 8379 to claim your part of the refund if **all three** of the following apply:

1. You are not required to pay the past-due amount.
2. You received and reported income (such as wages, taxable interest, etc.) on the joint return, OR your main home was in a community property state (see line 6) other than Arizona.
3. You made and reported payments such as Federal income tax withheld from your wages or estimated tax payments, OR you claimed the earned income credit or other refundable credit, on the joint return.

If **all three** of the above apply and you want your share of the overpayment shown on the joint return refunded to you, complete this form. The IRS will figure your part of the overpayment and send you any refund that is due. However, if you also owe past-due child support or a Federal agency debt, part or all of your share of the overpayment may be applied to that debt. Allow at least 8 weeks for the processing of this claim.

How Do I File Form 8379?

- If you have already filed the joint tax return, mail Form 8379 by itself to the Internal Revenue Service Center for the place where you lived when you filed the joint return. See your tax return instruction booklet for the address. **Note:** *Include copies of all W-2 forms of both spouses and any Forms 1099-R showing income tax withheld. If you do not include these copies, the processing of your claim may be delayed.*
- If you have not filed the joint return, attach Form 8379 behind your return in order of the attachment sequence number. Enter "Injured Spouse" in the upper left corner of the return. **Note:** *You cannot request direct deposit of your refund if you file Form 8379.*

Part I Information About the Joint Tax Return for Which This Claim Is Filed

1 Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If Injured Spouse, check here ► <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social security number shown second	If Injured Spouse, check here ► <input type="checkbox"/>

If you are filing Form 8379 with your tax return, skip to line 5.

2 Enter the tax year for which you are filing this claim ► 19 _____

3 _____
 Current home address City State ZIP code

4 Is the address on your joint return different from the address shown above? Yes No

5 Do you want the refund check to be payable to the injured spouse only? Yes No

6 Was your main home in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) at any time during the tax year for which you are filing this claim? Yes No
 If "Yes," which community property state(s)? _____

Note: *Overpayments involving community property states will be allocated by the IRS according to state law.*

Go to Part II on the back.

Part II Allocation Between Spouses of Items on the Joint Tax Return

Allocated Items	(a) Amount Shown on Joint Return	(b) Allocated to Injured Spouse	(c) Allocated to Other Spouse
<p>7 Income. Enter the separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. But be sure to allocate all income shown on the joint return.</p> <p>a Wages.</p> <p>b All other income. Identify the type and amount ▶</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>			
<p>8 Adjustments to income. Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments as you determine.</p>			
<p>9 Standard deduction. If you itemized your deductions, go to line 10. Otherwise, enter in both columns (b) and (c) 1/2 of the amount shown in column (a) and go to line 11</p>			
<p>10 Itemized deductions. Enter each spouse's separate deductions, such as employee business expenses. Allocate other deductions as you determine</p>			
<p>11 Number of exemptions. Allocate the exemptions claimed on the joint return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you cannot allocate 3 exemptions by giving 1.5 exemptions to each spouse)</p>			
<p>12 Credits. Allocate business credits to the spouse who had the business. Allocate any child and dependent care credit claimed for a dependent to the spouse who has been allocated the dependent's exemption. Do not include the earned income credit; the IRS will allocate it. Allocate any other credits as you determine</p>			
<p>13 Other taxes. Allocate self-employment tax to the spouse who earned the self-employment income. Allocate any alternative minimum tax as you determine.</p>			
<p>14 Federal income tax withheld. Enter Federal income tax withheld from each spouse's income as shown on Forms W-2 and 1099-R. Be sure to attach copies of these forms to your tax return, or to Form 8379 if you are filing it by itself. (Also, include on this line any excess social security, Medicare, and RRTA tax withheld.)</p>			
<p>15 Payments. Allocate joint estimated tax payments as you determine</p>			

Note: The IRS will figure the amount of any refund due the injured spouse.

Part III Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Injured spouse's signature	Date	Phone number (optional) ()
	Preparer's signature ▶	Date	Preparer's social security no.
	Firm's name (or yours if self-employed) and address ▶	Check if self-employed <input type="checkbox"/>	EIN
			ZIP code

