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Refund Offset And Injured Spouse



5/17/2012



What is an Injured Spouse and Who is Eligible?

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An injured spouse is an individual:

who files a joint tax return (Form 1040), and

is not required to pay the past-due amount, and

will report income, and/or

will report payments





Form 8379

Injured Spouse Allocation

Filed by the non-obligated spouse on a joint tax return

Filed only if the taxpayer owes a past-due, legally enforceable debt owed to IRS or a debt administered by FMS

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Form 8379

Injured Spouse Allocation

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Part II Information About the Joint Tax Return for Which This Form Is Filed

Be careful to identify correct spouse

10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. 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"/>

11 Check this box only if you are divorced or legally separated from the spouse with whom you filed the joint return and you want your refund issued in your name only

Refund in one name only

12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? Yes No

If "Yes," enter the address.

Number and street

City, town, or post office, state, and ZIP code





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How to File Form 8379

Submit with jointly filed Form 1040

Filed by itself after offset

Filed with Form 1040X only if original return (Form 1040) is to be amended or changed to request additional injured spouse refund





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Community Property States

5 Were you a resident of a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) at any time during the tax year entered on line 1? (see instructions)

Yes. Enter name(s) of community property states(s)

Enter Community Property State Here

Skip lines 6 through 9 and **go to Part II** and complete the rest of this form.





Allocation of Items From Joint Return

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Part III Allocation Between Spouses of Items on the Joint Tax Return (see instructions)				
Allocated Items		(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13	Income: a. Wages	→		
	b. All other income			
14	Adjustments to income	→		
15	Standard deduction or Itemized deductions			
16	Number of exemptions	→		
17	Credits (do not include any earned income credit)			
18	Other taxes			
19	Federal income tax withheld			
20	Payments	→		

Allocate to spouse that would have entered on separate return

Whole numbers only

Estimated Tax Payments





Non-Tax Debts Information

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FMS

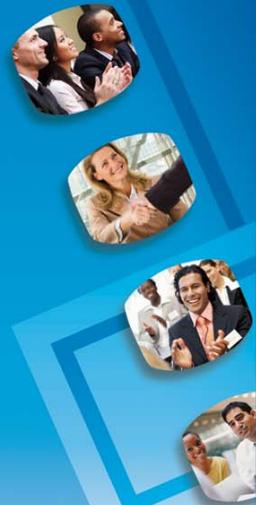
Confirms or verifies Federal non-tax debt offset

Furnishes creditor name, address, and telephone

Creditor Agency

Provides debt balance or establishes pay plan

Changes status of debt and refunds any money taken in error





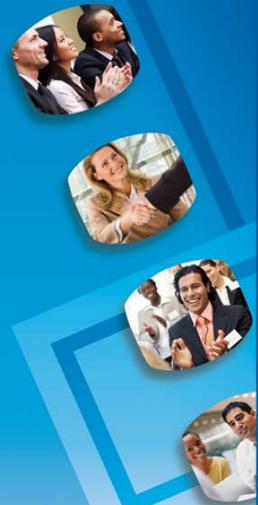
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Injured vs. Innocent Spouse

Injured Spouse – filed for division of tax refund overpayment attributed to each spouse

Innocent Spouse – relief from tax liabilities including interest and penalties





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Manual Refunds

Form 8379, block 12, is checked

Tax debt cases

Refund issued to someone other than the entity name

Bankruptcy or Hardship situation





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Contact Information

(800) 829-4477 - For pre-recorded messages covering various tax topics

– Topic 203 covers Failure to Pay Child Support Federal Non-Tax And State Income Tax Obligations

(800) 829-1040 – To ask tax questions

IRS.gov – For on-line information

(800) 304-3107 – For FMS TOP assistance





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Resources

Publication 17, *Your Federal Income Tax*
(*For Individuals*)

Publication 4183, *Injured Spouse, Form*
8379

Publication 555, *Community Property*

Publication 971, *Innocent Spouse Relief*

