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Injured Spouse Allocation

▶ See instructions.

Part I Should you file this form? You must complete this part.

- 1 Enter the tax year for which you are filing this form. ▶ _____ Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
 - Yes.** Go to line 3.
 - No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions)
 - Federal tax • State income tax • Child support • Spousal support • Federal nontax debt (such as a student loan)
 - Yes.** Go to line 4.
 - No. Stop here.** Do not file this form. You are not an injured spouse.

Note. If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was applied. See *Innocent Spouse Relief*, on page 2 for more information.
- 4 Are you legally obligated to pay this past-due amount?
 - Yes. Stop here.** Do not file this form. You are not an injured spouse.
 - Note.** If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was applied. See *Innocent Spouse Relief*, on page 2 for more information.
 - No.** Go to line 5.
- 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 state(s) _____ .
 - Skip lines 6 through 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
 - Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
 - Yes.** Go to line 8.
 - No.** Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
 - Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.
 - No.** Go to line 9.
- 9 Did (or will) you claim a refundable tax credit, such as the health coverage tax credit or refundable credit for prior year minimum tax?
 - Yes. Go to Part II** and complete the rest of this form.
 - No. Stop here.** Do not file this form. You are not an injured spouse.

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

- 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.
- 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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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			

Part IV 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.

Keep a copy of this form for your records	Injured spouse's signature	Date	Phone number (optional) ()
	Paid Preparer's Use Only Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Preparer's SSN or PTIN
		Phone no. ()	

General Instructions

Purpose of Form

Form 8379 is filed by one spouse (the injured spouse) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse. By filing Form 8379, the injured spouse may be able to get back his or her share of the joint refund.

Are You an Injured Spouse?

You may be an injured spouse if you file a joint tax return and all or part of your portion of the overpayment was, or is expected to be, applied (offset) to your spouse's legally enforceable past-due federal tax, state income tax, child or spousal support, or a federal nontax debt, such as a student loan.

Complete Part I to determine if you are an injured spouse.

Innocent Spouse Relief

Do not file Form 8379 if you are claiming innocent spouse relief. Instead, file Form 8857. Generally, both spouses are responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. You may qualify for relief from the joint tax liability if (a) there is an understatement of tax because your

spouse omitted income or claimed false deductions or credits, and you did not know or have reason to know of the understatement, (b) there is an understatement of tax and you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. See Pub. 971 for more details.

When To File

File Form 8379 when you become aware that all or part of your share of an overpayment was, or is expected to be, applied (offset) against your spouse's legally enforceable past-due obligations. You must file Form 8379 for each year you meet this condition and want your portion of any offset refunded.

A Notice of Offset for federal tax debts is issued by the IRS. A Notice of Offset for past-due state income tax, child or spousal support, or federal nontax debts (such as a student loan) is issued by the U.S. Treasury Department's Financial Management Service (FMS).



Visit www.irs.gov/taxtopics/tc203.html and www.fms.treas.gov/faq/offsets.html, for more information about refund offsets and debts.