

Injured Spouse Claim and Allocation

OMB No. 1545-1210

Attachment
Sequence No. **104**

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.

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**, 5 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.
3. You made and reported payments, such as Federal income tax withheld from your wages or estimated tax payments, 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 where you filed the joint return. **Note:** *If you don't include copies of all W-2 forms of both spouses and any Forms 1099-R showing income tax withheld, the processing of your claim may be delayed.*
- If you haven't filed the joint return, attach Form 8379 behind your return in order of the attachment sequence number. Write "Injured Spouse" in the upper left corner of the return.

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 ► ☐
First name, initial, and last name shown second on the return	Social security number shown second	If Injured Spouse, check here ► ☐

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 of Items on the Joint Tax Return Between Spouses

Allocated Items	(a) Amount Shown on Joint Return	(b) Allocated to Injured Spouse	(c) Allocated to Other Spouse
7 Income. Allocate separate income to the spouse who earned it. 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. a Wages. b All other income. Identify the type and amount ►			
8 Adjustments to income. Allocate separate adjustments, such as an IRA deduction, to the spouse to whom they belong. Allocate other adjustments as you determine . . .			
9 Standard deduction. If you itemized your deductions, go to line 10. Otherwise, enter in both columns (b) and (c) ½ of the amount in column (a) and go to line 11			
10 Itemized deductions. Allocate separate deductions, such as employee business expenses, to the spouse to whom they belong. Allocate other deductions as you determine.			
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) . . .			
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			
13 Other taxes. Allocate self-employment tax to the spouse who earned the self-employment income. Allocate any alternative minimum tax as you determine.			
14 Federal income tax withheld. Allocate Federal income tax withheld to each spouse 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.)			
15 Payments. Allocate joint estimated tax payments as you determine			

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.

Keep a copy of this form for your records	Injured spouse's signature	Date	Phone number (optional) ()
	Preparer's signature ►	Date	Preparer's social security no.
Paid Preparer's Use Only	Firm's name (or yours if self-employed) and address ►	Check if self-employed ► ☐	EIN
			ZIP code

