

Injured Spouse Returns

Form 8379

Updated January 2019

Refund offsets

- **All/part of a refund may be used to pay past due amounts of:**
 - **Federal income tax**
 - **Other federal debts (student loans)**
 - **State income tax**
 - **Child and spousal support payments**
 - **State unemployment compensation**

Refund offsets – MFJ return

- **In the case of a MFJ return, the entire refund will be taken and applied to a debt of either one of the spouses**

Injured spouse definition

- **When a MFJ return is filed and**
- **Only one spouse owes a past-due amount**
- **The other spouse is considered an injured spouse**

Injured spouse example

- **Mark and June are married. Mark has overdue student loans.**
- **If Mark and June file MFJ, and expect a refund then June is considered an injured spouse.**

Options for injured spouse to receive his/her refund

- **File MFS**
- **File MFJ with Form 8379**

Injured spouse conditions

- **Can't be liable for the past-due amount**
- **Made and reported tax payments (income tax withheld, estimated tax payments), or is claiming a refundable credit**

Form 8379

- **Can be e-filed with the MFJ return or**
- **Can be filed by itself if MFJ return has already been filed**
- **Can be filed with a 1040X if also amending other item(s)**

Purpose of Form 8379

- **Form 8379 allows each spouse to report their separate income and deductions as if MFS**
- **IRS allocates the MFJ refund and only offsets the refund due the non-injured spouse**

Form 8379 with original return

- **Complete MFJ return as usual**
- **Then complete Form 8379**
- **IRS will determine the amount of the refund**
- **Allow up to 14 weeks to receive refund when return e-filed**

Form 8379 by itself

- **Situation: MFJ return was filed and entire refund was offset**
- **File 8379 separately; allow 8+ weeks for refund**

IRS Form 8379 (partial view)



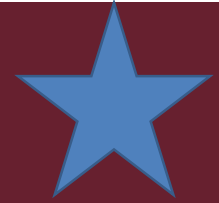
Form 8379 (Rev. February 2015) Department of the Treasury Internal Revenue Service	Injured Spouse Allocation ▶ Information about Form 8379 and its separate instructions is at www.irs.gov/form8379 .	OMB No. 1545-0074 Attachment Sequence No. 104
Part I Should You File This Form? You must complete this part.		
1 Enter the tax year for which you are filing this form. ▶ <input type="text"/> Answer the following questions for that year.		
2 Did you (or will you) file a joint return? <input type="checkbox"/> Yes. Go to line 3. <input type="checkbox"/> 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 • State unemployment compensation • Child support • Spousal support • Federal nontax debt (such as a student loan) <input type="checkbox"/> Yes. Go to line 4. <input type="checkbox"/> 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 (or will be) applied. See <i>Innocent Spouse Relief</i> , in the instructions for more information.		
4 Are you legally obligated to pay this past-due amount? <input type="checkbox"/> 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 (or will be) applied. See <i>Innocent Spouse Relief</i> , in the instructions for more information. <input type="checkbox"/> No. Go to line 5a.		

TaxSlayer Injured Spouse



Income	Deductions	Other Taxes	Payments & Estimates	Miscellaneous Forms
<h2>Miscellaneous Forms</h2>				
Injured Spouse Form (Form 8379)				BEGIN
Claim a Refund Due to a Deceased Taxpayer (Form 1310)				BEGIN
Application for Extension (Form 4868)				BEGIN

TaxSlayer Injured Spouse (cont.)



Income Deductions Other Taxes Payments & Estimates Miscellaneous Forms

Form 8379 Injured Spouse Information

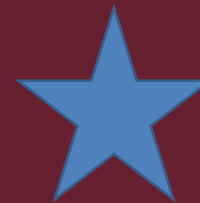
Form 8379 is designed to help protect the spouse without an unpaid debt, such as child support or student loans, receive their portion of the joint Federal refund. The spouse without the debt is considered the injured spouse.

The addition of this form to your return will not guarantee the outcome and will delay any refund you may receive by up to 14 weeks.

✕ Cancel

✓ Continue

TaxSlayer Form 8379 Input



Form 8379 Injured Spouse Form

- Is the Primary Taxpayer the Injured Spouse?
- Are you divorced or separated from the spouse with whom you filed the joint return AND do you want the refund check issued in your name only?
- 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?
 - Federal tax
 - State income tax
 - Child support
 - Spousal support
 - Federal nontax debt (such as a student loan)
- Are you legally obligated to pay this past-due amount?
- Check here if you want any injured spouse refund mailed to an address different from the one on your joint return.
- Was your main home in a community property state (AZ, CA, ID, LA, NV, NM, TX, WA, or WI)?
- Did you make and report payments, such as federal income tax withholding or estimated tax payments?
- Did you have earned income, such as wages, salaries, or self-employment income?

TaxSlayer Form 8379 Input



The counselor must thoroughly review all tax documents to allocate the proper amount of income, deductions, additional taxes, taxes withheld, and credits to the injured spouse
Do not allocate EIC, the IRS will determine that allocation

Allocated Items	Amount Shown on Joint Return	Allocated to Injured Spouse
Wages	\$33,921.00	\$ <input type="text"/>
Interest income or loss	\$1,841.00	\$ <input type="text"/>
Business income or loss	\$5,380.00	\$ <input type="text"/>
Farm income or loss	\$0.00	\$ <input type="text"/>
Capital gain or loss	\$0.00	\$ <input type="text"/>
Pensions and/or IRA's	\$24,384.00	\$ <input type="text"/>
Other income or loss	\$10,730.00	\$ <input type="text"/>
Adjustments to income	\$12,580.00	\$ <input type="text"/>
Standard -or- itemized deductions	\$0.00 \$17,644.00	\$ <input type="text"/>
Number of exemptions	5	<input type="text"/>
Credits	\$4,065.00	\$ <input type="text"/>
Other taxes	\$760.00	\$ <input type="text"/>
Federal tax withheld	\$4,245.00	\$ <input type="text"/>
Estimated tax payments	\$0.00	\$ <input type="text"/>

Note: According to the IRS, there may be an 11-14 week delay in receiving your refund when filing Form 8379, Injured Spouse Allocation.

8379 instructions

- **Be sure to read the Form 8379 instructions before preparing this form**
- **The instructions contain additional helpful information**
- **There's no information in the 4012 or on the volunteer portal**

Injured spouse summary

- **Only applies to MJF refund returns**
- **Allow up to 14 weeks to get refund**
- **IRS will calculate the amount of refund due**

Injured spouse returns

Comments?



Questions?