

Form 8379 INJURED SPOUSE



I want my refund!



Injured Spouse

- Division of tax overpayment attributed to each spouse
- Form 8379, Injured Spouse Claim and Allocation
- Injured spouse must have made payments, i.e., withholding or estimated tax payments, unless EITC or nonrefundable credit claimed on joint return



Injured Spouse

- File joint return
- Report income (wages, interest, etc.)
- Made and reported tax payments or claimed EIC or other refundable credit
- Not required to pay the past-due amount
- Generally better solution than MFS



Injured Spouse

- When to file
 - With original joint return if return has not been filed
 - If joint return already filed, file Form 8379 by itself
 - Include all tax documents that show withholding
 - Do not send original tax return
 - File no later than 2 years after date of Notice of Offset
 - Separate Form 8379 for each tax year



Prev. Form



Next Form



New Return



Open Return



Close Return



Forms Tree



Print Return



Print Form



Link Depr Wkst



Return Stage



Diagnostics



TaxWise U

Refund Monitor

AGI: \$50,727

Balance Due: \$352

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Name: TROY H MCCOOK & YVONE A SMITH

SSN: 221-59-0207

Are You an Injured Spouse?

You are an injured spouse if you file a joint return and all or part of your share of the overpayment was, or is expected to be applied against your spouse's past-due Federal tax, child or spousal support, Federal nontax debt (such as a student loan), or state income tax. All three of the following must apply and you want your share of the overpayment shown on the joint return refunded to you. But, if your main home was in a community property state (see line 6 below), you may file this form if only item 1 below applies.

- 1 You are not required to pay the past-due amount.
- 2 You 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, or you claimed the earned income credit or other refundable credit, on the joint return.

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

- | | | | | |
|--------------|---------------|-------------|-----------------|-------------------------------------|
| 1 Your name: | TROY H MCCOOK | 221-59-0207 | Injured Spouse? | <input checked="" type="checkbox"/> |
| Spouse: | YVONE A SMITH | 222-59-0207 | Injured Spouse? | <input checked="" type="checkbox"/> |

Note: If Form 8379 is being filed with the tax return, skip to line 5.

- 2 Tax year for which you are filing this claim
- 3 Current home address
- 4 Is the address on the joint return different from address shown above? Yes No

- 5 Are you divorced or separated from the spouse with whom you filed the joint return and want the refund issued in your name only? Yes No
- 6 Was your main home in a community property state at any time during the year? Yes No
If "Yes", which community property state(s) did you live in? AZ CA ID LA NV
NM TX WA WI

Note: Overpayments affected by state community property laws will be allocated by the IRS according to those state laws.

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

- ✓ A Detail
- ✓ Scratch Pad [REAL]
- [-] ✓ Sch B
 - [-] Interest Stmt
 - [-] Dividend Stmt
- [-] Sch 1
- [-] Sch CEZ [TAXPAYER]
- [-] Sch D Pg 1
 - [-] Sch D Pg 2
 - ✓ Sch D Wkt 1
 - [-] Sch D Wkt 2
 - [-] Cap Gn Wkt
- [-] Sch EIC
 - [-] Sch EIC Wkt
- [-] Sch R Pg 1
 - [-] Sch R Pg 2
- [-] W2 [TP-]
- ✓ W2G [SP-ROCKHURST]
- ✓ 1099R [TP-DEFENSE F]
- ✓ 1099R [TP-HARRIS TR]
- [-] 6251 Pg 1
 - [-] 6251 Pg 2
- [-] 8379
- ✓ 8453
- [-] 8812
- [-] Misc. Forms
 - [-] F/S Tax Pd
 - [-] RES/NR Wkt
 - [-] MFJ-MFS
 - [-] Summary
 - ✓ Letter [FL1 1040 Letter]

Refund Monitor

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according to those state laws.

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

	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
7 Income			
a Wages	0.	0.	0.
b All other income. Use RES/NR worksheet or fill in.			
INTEREST-DIVIDENDS-SCH D	2,302.	0.	2,302.
.....	0.	0.	0.
.....	0.	0.	0.
PENSIONS-ANNUITIES-IRAS	37,142.	0.	37,142.
.....	0.	0.	0.
SOCIAL SECURITY-MISCELLANEOUS	11,283.	3,452.	7,831.
Total other income	50,727.	3,452.	47,275.
8 Adjustments to income	0.	0.	0.
9 Standard deduction or itemized deductions	15,626.	2,629.	12,997.
10 Exemptions	3	1	2
11 Credits. Allocate the child tax credit, dependent care credit and the additional child tax credit to the spouse that is claiming the dependent's exemption	1,000.	0.	1,000.
12 Other taxes	0.	0.	0.
13 Federal income tax withheld	1,580.	0.	1,580.
14 Payments	0.	0.	0.

If you are filing this form by itself, check to fill in information below

Printed preparer name: [REDACTED]	Preparer ID: [REDACTED]
Firm information [REDACTED]	Self-employed: <input checked="" type="checkbox"/>
[REDACTED]	Date: [REDACTED]
[REDACTED]	EIN: [REDACTED]
[REDACTED]	Phone: [REDACTED]

This facsimile form is not approved for filing directly to the IRS.