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Form **8379**  
 (Rev. November 2023)  
 Department of the Treasury  
 Internal Revenue Service

## Injured Spouse Allocation

OMB No. 1545-0074

Go to [www.irs.gov/Form8379](http://www.irs.gov/Form8379) for instructions and the latest information.

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 \_\_\_\_\_. 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 • State unemployment compensation • 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 federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 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.
  - No.** Go to line 5.

**Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 5 Were you a resident of a community property state at any time during the tax year entered on line 1? See instructions.
  - Yes.** Enter the name(s) of the community property state(s) \_\_\_\_\_ .  
Skip lines 6 through 9. **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? See instructions.
  - 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 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 want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable . . . . .
- 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. If a foreign address, see instructions.

Number and street \_\_\_\_\_ City, town or post office, state, and ZIP code \_\_\_\_\_

**Part III Allocation Between Spouses of Items on the Joint Return.** See the separate Form 8379 instructions for Part III.

| Allocated Items<br>(Column (a) must equal columns (b) + (c))                   | (a) Amount shown<br>on joint return | (b) Allocated to<br>injured spouse | (c) Allocated to<br>other spouse |
|--------------------------------------------------------------------------------|-------------------------------------|------------------------------------|----------------------------------|
| <b>13</b> Income: <b>a.</b> Income reported on Form(s) W-2                     |                                     |                                    |                                  |
| <b>b.</b> All other income                                                     |                                     |                                    |                                  |
| <b>14</b> Adjustments to income                                                |                                     |                                    |                                  |
| <b>15</b> Standard deduction or itemized deductions                            |                                     |                                    |                                  |
| <b>16</b> Nonrefundable credits                                                |                                     |                                    |                                  |
| <b>17</b> Refundable credits ( <b>do not</b> include any earned income credit) |                                     |                                    |                                  |
| <b>18</b> Other taxes                                                          |                                     |                                    |                                  |
| <b>19</b> Federal income tax withheld                                          |                                     |                                    |                                  |
| <b>20</b> 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.

|                                       |                                           |                            |                      |                                                 |
|---------------------------------------|-------------------------------------------|----------------------------|----------------------|-------------------------------------------------|
| <b>Paid<br/>Preparer<br/>Use Only</b> | Keep a copy of this form for your records | Injured spouse's signature | Date                 | Phone number                                    |
|                                       |                                           | Print/Type preparer's name | Preparer's signature | Date                                            |
|                                       |                                           | Firm's name                | Firm's EIN           | Check <input type="checkbox"/> if self-employed |
|                                       |                                           | Firm's address             | Phone no.            | PTIN                                            |