

## What Is An Injured Spouse Claim?

- When you file a joint income tax return, the United States Treasury Department's Financial Management Service (FMS) can apply all or part of the joint refund to one spouse's past due tax, child support, or non tax debt, such as a student loan.
- If this happens, the IRS will send you a notice. The notice will tell you the name, address and telephone number of the agency with the debt.
- Injured spouse claims can help you get back your part of the tax refund that was withheld to pay your spouse's debts.
- An Injured Spouse Claim will not help your get relief from a joint tax debt. A joint tax debt is one that both you and your spouse owe. If you need relief from a joint tax debt, contact Three Rivers Legal Services about filing for Innocent Spouse Relief. (form 8857)

## How To Get Help

To find out if we can help, call

**(904)394-7450**

**866-256-8091**

**[www.taxclinic@trls.org](mailto:www.taxclinic@trls.org)**

## Was Your Tax Refund Withheld to Pay Your Spouse's Debt's?

1. Did you file or plan to file a joint tax return with your spouse?
2. Did you expect a tax refund?
3. Did you receive notice that your tax refund would be withheld, OR has your tax refund already been withheld?
4. Was the tax refund withheld to pay your spouse's past-due tax, child support or federal debt, such as a student loan?



## Counties we serve:

1. Baker
2. Nassau
3. Duval
4. Clay
5. St. Johns
6. Alachua
7. Bradford



## *Injured Spouse Claim*



## The Low Income Taxpayer Clinic

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**[www.trls.org](http://www.trls.org)**

# Injured Spouse Relief

## How Do I Qualify For an Injured Spouse Claim?

You Qualify for an Injured Spouse Claim if you meet all of the following three conditions:

### 1. The past due amount owed is not your responsibility.

This means that the tax debt occurred before you got married OR your spouse is the only one who owes the debt.

Examples include past due child support, defaulted student loans, foreclosures on federal loans, unpaid state income taxes and other federal debts.

Example: Mary is married to Bob, Bob is required to pay child support on a child that he had with Lisa. Bob is behind on his payments. Mary is not required to pay Bob's past due child support.

### 2. You reported income on the joint tax return.

This means some or all of the income on the tax return belongs to you. Income includes wages and self employment.

Example: Mary and Bob also filed a joint tax return. Mary made \$5,000 as a cashier. Bob made \$3,000 as a mechanic. Mary reported \$5,000 of income on the joint return.

### 3. You made and reported payments on the joint return.

Payments include federal income tax withheld from your wages, estimated tax payments, or refundable credits, such as the earned income tax credit.

Example: Mary and Bob filed a joint tax return. Mary made \$5,000 as a cashier. Mary's **W-2** shows income tax withheld of \$300. Mary reported the \$300 on her tax return. Mary made and reported payments.

### How do I Request an Injured Spouse Claim?

You can request an Injured Spouse Claim by filing the IRS Form **8379**.

- If you have not filed your joint tax return, attach Form **8379** behind your return and enter "**Injured Spouse**" in the upper left corner of the return.
- If you have already filed your joint tax return, sign the back page of Form **8379**. Mail the form to the **Internal Revenue Service Center** for where you lived when you filed the joint return.



- Include copies of all **W-2** and **1099-R** forms of both spouses showing income tax withheld. Attach copies to Form **8379**.
- You can get Form **8379** on the internet at **www.irs.gov** or calling Three Rivers Legal Services.

It can take the IRS up to eight weeks to process the Injured Spouse Claim.

## When Should I Request An Injured Spouse Claim?

If you received a letter from an agency telling you that your tax refund would be withheld to pay your spouse's debt, you should request an Injured Spouse Claim when you file your joint tax return. You can attach Form **8379** to your tax return and mail it to the IRS. You can also file Form **8379** electronically.

What if I Don't Agree with the Amount of My Injured Spouse Claim?

You should write to the IRS and ask for a copy of the Injured Spouse Claim worksheet or call **Three Rivers Legal Services, Inc** at **(904) 394-7450**