



# DC-8379 Injured Spouse Allocation

OFFICIAL USE ONLY Vendor ID# 0000

## Information About the Tax Return for Which This Form Is Filed

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 taxpayer identification number shown first on that tax return must also be shown first below.

|  |   |  |
|--|---|--|
| First name, initial, and last name shown first on the return               | Taxpayer identification number shown first  | If Injured Spouse, check here <input type="checkbox"/> |
| First name, initial, and last name shown second on the return              | Taxpayer identification number shown second | If Injured Spouse, check here <input type="checkbox"/> |
| Mailing address (number, street, and suite/apartment number if applicable) |   |  |
| City   | State                                       | Zip Code +4  |

## 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 or married/registered domestic partners filing separately on same return?
  - Yes.** Go to line 3.
  - No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) DC use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse?
  - \* DC income tax \* State unemployment compensation \* Child support
  - Yes.** Go to line 4.
  - No. Stop here.** Do not file this form. You are not an injured spouse.
- 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.**
- 5 Did you make and report payments, such as DC income tax withholding or estimated tax payments?
  - Yes.** Skip lines 6 through 8 and **go to Part II** and complete the rest of this form.
  - No.** Go to line 6.
- 6 Did you have earned income, such as wages, salaries, or self-employment income?
  - Yes.** Go to line 7.
  - No.** Skip line 7 and go to line 8.
- 7 Did (or will) you claim the earned income credit?
  - Yes.** Skip line 8 and **go to Part II** and complete the rest of this form.
  - No.** Go to line 8.
- 8 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.



Enter your last name

Enter your TIN

**Part II Allocation Between Spouses of Items on the Tax Return** (See the separate DC Form 8379 instructions for Part II).

| Allocated Items<br>(Column (a) must equal columns (b) + (c))                        | Fill in<br>if loss    | (a) Amount shown<br>on joint return | Fill in<br>if loss    | (b) Allocated to<br>injured spouse | Fill in<br>if loss    | (c) Allocated to<br>other spouse |
|---|-----------------------|-------------------------------------|-----------------------|------------------------------------|-----------------------|----------------------------------|
| <b>9</b> Federal adjusted gross income  | <input type="radio"/> | \$                                  | <input type="radio"/> | \$                                 | <input type="radio"/> | \$                               |
| <b>10</b> Total additions to federal adjusted gross income                          |                       | \$                                  |                       | \$                                 |                       | \$                               |
| <b>11</b> Add Line 9 and Line 10  | <input type="radio"/> | \$                                  | <input type="radio"/> | \$                                 | <input type="radio"/> | \$                               |
| <b>12</b> Total subtractions from federal adjusted gross income                     |                       | \$                                  |                       | \$                                 |                       | \$                               |
| <b>13</b> DC adjusted gross income (subtract Line 12 from Line 11)                  | <input type="radio"/> | \$                                  | <input type="radio"/> | \$                                 | <input type="radio"/> | \$                               |
| <b>14</b> Deduction amount  |                       | \$                                  |                       | \$                                 |                       | \$                               |
| <b>15</b> DC taxable income (subtract Line 14 from Line 13)                         | <input type="radio"/> | \$                                  | <input type="radio"/> | \$                                 | <input type="radio"/> | \$                               |
| <b>16</b> Tax. If Line 18 is \$100,000 or more, use Calculation I                   |                       | \$                                  |                       | \$                                 |                       | \$                               |
| <b>17</b> Total refundable and/or non-refundable credits<br>excluding earned income |                       | \$                                  |                       | \$                                 |                       | \$                               |
| <b>18</b> DC estimated tax payments   |                       | \$                                  |                       | \$                                 |                       | \$                               |
| <b>19</b> DC withholding tax paid   |                       | \$                                  |                       | \$                                 |                       | \$                               |

**Part III Signature.**

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                                    |      |
|  | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| <b>Paid Preparer Use Only</b>              | Firm's name ▶              |                      |      | Firm's EIN ▶                                    |      |
|  | Firm's address ▶           |                      |      | Phone no.                                       |      |

## **Instructions for DC-8379 Injured Spouse Allocation**

### **Purpose of form**

DC-8379 is filed by one spouse/registered domestic partner (the injured spouse/registered domestic partner) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse/registered domestic partner. By filing DC-8379, the injured spouse/registered domestic partner may be able to get back his or her share of the joint refund.

### **Are you an injured spouse?**

You may be an injured spouse/registered domestic partner if you file a joint tax return and all or part of your portion of the overpayment was, or is expected to be, applied (offset) to your spouse's/registered domestic partner legally enforceable past-due federal tax, state income tax, state unemployment compensation debts, child or spousal support, or a federal nontax debt, such as a student loan.

A Notice of Offset for federal tax debts is issued by the Internal Revenue Service (IRS). All other Notice of Offsets are issued by the DC Office of Tax and Revenue (OTR) on behalf of the affected agency.

Complete Part I to determine if you are an injured spouse/registered domestic partner.

### **Injured spouse relief**

Do not file DC-8379 if you are claiming innocent spouse relief.

### **When to file**

File DC-8379 when you become aware that all or part of your share of an overpayment was, or is expected to be, applied (offset) against your spouse/registered domestic

partner's legally enforceable past-due obligations. You must file DC-8379 for each year you meet this condition and want your portion of any offset refunded.

### **How to file**

You can file DC-8379 with your joint tax return. If you file DC-8379 with your joint return, attach it to your return. If you file DC-8379 separately, please be sure to attach a copy of all Forms W-2 and W-2G for both spouses/registered domestic partners, and any Forms 1099 showing DC income tax withholding to DC-8379. The processing of DC-8379 may be delayed if these forms are not attached, if the form is incomplete when filed, or if you attach a copy of your joint tax return.

### **Specific Instructions**

#### **Part I**

**Line 8.** Refundable credits include the following:

- DC Non-custodial parent earned income tax credit (Schedule N);
- Early Learning Tax Credit (Schedule ELC).

#### **Part II**

**Line 9.** Enter your federal adjusted gross income.

**Line 10.** Enter total additions to federal adjusted gross income.

**Line 12.** Enter total subtractions from federal adjusted gross income.

**Lines 13 – 19.** Amounts come from your DC D-40 return.

#### **Part III Signature**

Ensure to sign and date DC-8379.