

## 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 \* DC unemployment compensation \* Child support \* DC tickets and traffic penalties \* federal income tax
  - \* federal student loans
  - 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 Line 6 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 Part II and complete the rest of the 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 (Column (a) must equal columns (b) + (c))	Fill in if loss	(a) Amount shown on joint return	Fill in if loss	(b) Allocated to injured spouse	Fill in if loss	(c) Allocated to other spouse
<b>7</b> Federal adjusted gross income	<input type="radio"/>	\$	<input type="radio"/>	\$	<input type="radio"/>	\$
<b>8</b> Total additions to federal adjusted gross income		\$		\$		\$
<b>9</b> Add Line 7 and Line 8	<input type="radio"/>	\$	<input type="radio"/>	\$	<input type="radio"/>	\$
<b>10</b> Total subtractions from federal adjusted gross income		\$		\$		\$
<b>11</b> DC adjusted gross income (subtract Line 10 from Line 9)	<input type="radio"/>	\$	<input type="radio"/>	\$	<input type="radio"/>	\$
<b>12</b> Deduction amount		\$		\$		\$
<b>13</b> DC taxable income. Subtract Line 12 from Line 11	<input type="radio"/>	\$	<input type="radio"/>	\$	<input type="radio"/>	\$
<b>14</b> Tax. If Line 19 is \$100,000 or more, use Calculation I		\$		\$		\$
<b>15</b> Total refundable and/or non-refundable credits excluding earned income		\$		\$		\$
<b>16</b> DC estimated tax payments		\$		\$		\$
<b>17</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, DC income tax, DC unemployment compensation debts, child support, a federal nontax debt, such as a student loan or DC tickets and traffic penalties.

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.

### **When to file**

You **must** file Form DC-8379 **before** an offset occurs. Once the offset has been applied to a debt, you must contact the agency to which the offset was directed.

After an offset has occurred, OTR cannot refund offset amounts.

### **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. The processing of DC-8379 may be delayed if the form is incomplete when filed.

### **Specific Instructions**

#### **Part I**

Complete Lines 1-6 to determine if you are an injured spouse.

#### **Part II**

**Line 7.** Enter your federal adjusted gross income.

**Line 8.** Enter total additions to federal adjusted gross income.

**Line 10.** Enter total subtractions from federal adjusted gross income.

**Lines 11 – 17.** Amounts come from your DC D-40 return.

#### **Part III Signature**

Ensure to sign and date DC-8379.

