PA-8379 (EO) 02-17



**INJURED SPOUSE CLAIM AND ALLOCATION** 

# Are You an Injured Spouse?

You may be an injured spouse if you file a joint return showing an overpayment of tax and all or part of the overpayment attributable to tax payments that you made was, or is expected, to be applied (offset) against your spouse's past-due Pennsylvania personal income tax, child/spousal support liability(ies), court-ordered obligations, or federal income tax debt. Complete Form PA-8379, if **all three** of the following apply and you want your share of the overpayment shown on the joint return refunded to you.

- 1. You are not liable for the past-due amounts;
- 2. You reported income such as wages, taxable interest, etc. on the joint return; and
- 3. You made and reported payments such as Pennsylvania income tax withheld from your wages or estimated tax payments, OR you claimed the TAX BACK/Tax Forgiveness credit on the joint return.

**Do not** use this form if you are requesting PA Innocent Spouse Relief. Instead, file **Form PA-8857**, Request for Relief from Joint Liability.

## How Do You File Form PA-8379?

Mail Form PA-8379 by itself to the department's Taxpayers' Rights Advocate's Office, Lobby, Strawberry Square, Harrisburg, PA 17128. **Be sure** to include copies of all W-2 forms of both spouses and any Forms 1099-R showing income tax withheld. The processing of your claim may be delayed if you do not include these copies. Please allow at least 8 weeks for the department to process your claim.

## PART I. Information About the Joint Tax Return for Which This Claim Is Filed

**1** Enter the following information exactly as it is shown on the tax return for which you are filing this claim. 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
First name, initial, and last name shown second on the return	Social Security Number shown second	If injured Spouse,
		check here

If you are filing Form PA-8379 with your tax return, skip to Line 5.

## 2 Enter the tax year for which you are filing this claim (for example, 1999) ▶ \_

3					
	Current home address	City	State		ZIP code
4	Is the address on your joint return different	rent from the address sho	wn above?	Yes	🗌 No
5	Check this box only if you are divorced you filed the joint return and you want				

PART II. Allocation Between Spouses of Items on Joint Tax Return								
	Allocated Items	Allocated Items (a) Amount shown on joint return		(b) Allocated to injured spouse		(c) Allocated to other spouse		
7	Income. Enter the separate inco that each spouse earned. Allocate jo income, such as interest earned o joint bank account, as you determine But be sure to allocate <b>all</b> inco	oint n a ne.			SSN:		SSN:	
а	shown on the joint return. Wages							
b	All other income. Identify the type a amount. ►							
8	Allowable deductions. Enter en spouse's separate deductions, such employee business expenses. Alloc other deductions as you determine	as ate						
9	<b>Credits.</b> Allocate any SP Forgiveness credit to the spouse we was allocated the dependent's exer- tion. Allocate business credits based each spouse's interest in the busines Allocate any other credits as you definite.	vho np- on ess. er-						
10	Pennsylvania income tax withha Enter Pennsylvania income tax w held from each spouse's income shown on Forms W-2 and 1099-R. sure to attach copies of the forms to your tax return, or Form PA-8379 if you are filing it itself.	eld. as Be se to by						
11	<b>Payments.</b> Allocate joint estima tax payments as you determine							

Note: The department will figure the amount of any refund due the injured spouse.

### PART III.

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.

Signature

Keep a copy of this form for your records.	Injured spouse's signature		Date	Phone number (Daytime)
Paid	Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
Preparer's Use Only	Firm's name (or yours if self-employed) and address			EIN ZIP code