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We provide a prompt, professional, personal one-on-one tax preparation service from the comfort of your home or office. We are competitively priced; in addition we offer a number of additional services as well as comprehensive information from our web site - <http://www.taxlogic.com>.

Are you an Injured Spouse?

You are an injured spouse if you file a joint return and all or part of your share of the overpayment was, or is expected to be applied (offset) against your spouse's past-due Federal tax, child or spousal support, Federal non-tax debt (such as student loan) or State Income Tax. Complete Form 8379 if all three of the following apply and you want your share of the overpayment shown on the joint return refunded to you. If your main home was in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin), you may file Form 8379 if only item 1 applies.

1. You are not required to pay the past-due amount.
2. You reported income such as wages, taxable interest, etc. on the joint return.
3. You made and reported payments such as Federal income tax withheld from your wages or estimated tax payments, or you claimed the earned income credit or other refundable credit, on the joint return.

Do not use this form if you are requesting relief from liability for tax that you believe should be paid only by your spouse (or former spouse). Instead, file Form 8857, Request for Innocent Spouse Relief.

You may file your return electronically even though you are filing a Form 8379, but do not attach it to Form 8453. If you transmit a tax return with a Form 8379 and it is accepted, do not submit a paper copy of the Form 8379 attached to Form 8453.

If you have not filed your joint return, attach Form 8379 behind your return in the order of the attachment sequence number. Enter "Injured Spouse" in the upper left corner of the return. Because the IRS will process your claim before an offset occurs, filing Form 8379 with your original return may delay your refund by 6 to 8 weeks, because the refund is frozen until the claim is researched and worked. We have found that taxpayers are being advised that they should prepare a Form 8379 if the taxpayers believe they have an outstanding debt. For instance, taxpayers have been advised to submit a Form 8379 because they had an outstanding gas bill or their car was repossessed. Remember, an erroneously filed Form 8379 will unnecessarily delay the taxpayer refund.

In order to receive an ex-husband's tax refund due to unpaid child support, you must file a claim with your local office or child support enforcement. An individual's tax return is protected under the Privacy Act of 1974. Therefore, the IRS is restricted from releasing information concerning your ex-husband's account. However, if your state office of child support enforcement has notified the Treasury of a past-due child support obligation, the IRS will notify you of the amount of any refund offset and to whom it was sent.

If you have already filed the joint return, Mail Form 8379 by itself to the Internal Revenue Service Center for the place where you lived when you filed the joint return. 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 IRS to process your claim.

The Treasury Department's Financial Management Service (FMS), not the IRS, is authorized to apply (offset) all or part of the joint refund to past-due child or spousal support, Federal non-tax debt, or state income tax. If you also owe past-due child or spousal support, Federal non-tax debt, or state income tax, the FMS will apply all or part of your share of the refund to the debt. If an offset occurs, you will receive a notice from the FMS.

If you would like more information about the Injured Spouse visit our website at <http://www.taxlogic.com>.