APPENDIX C. PROCEDURES FOR A DEBTOR’S SPOUSE TO CLAIM SHARE OF A JOINT INCOME TAX REFUND

Section 1.0 Purpose

The purpose of this appendix is to provide guidance on how a debtor’s spouse may obtain the necessary form to claim his or her share of a joint income tax refund by filing Form 8379 with the Internal Revenue Service.

Form 8379, Exhibit A, is to be filed by the injured spouse on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a post-due obligation of the other spouse. By filing Form 8379, the injured spouse may be able to get back his or her share of the joint refund.

The form and instructions may be downloaded at the Internal Revenue Service web site: http://www.irs.gov/Forms-&-Pubs.