

# Alabama Department of Revenue Injured Spouse Allocation

SEE INSTRUCTIONS

**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?  
 **Yes.** Go to line 3.  
 **No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the Alabama Department of Revenue use the joint overpayment to pay any of the Alabama income tax legally enforceable past due debt(s) owed only by your spouse? (*See instructions*)  
 **Yes.** Go to line 4.  
 **No. Stop here.** Do not file this form. You are not an injured spouse.  
*Note: If the past due amount is for a joint state tax, you may qualify for innocent spouse relief for the year to which the overpayment was applied. See Innocent Spouse Relief, in the instructions for more information.*
- 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.  
*Note: If the past due amount is for a joint state tax, you may qualify for innocent spouse relief for the year to which the overpayment was applied. See Innocent Spouse Relief, in the instructions for more information.*  
 **No.** Go to line 5.
- 5 Did you make and report payments, such as Alabama 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.  
 **No.** Do not file this form. You are not an injured spouse.

**PART II – Information About the Joint Tax Return for Which This Form Is Filed**

- 7 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 social security number shown first on that tax return must also be shown first below.
- |  |  |  |
|--|--|--|
| <small>FIRST NAME, INITIAL, AND LAST NAME SHOWN FIRST ON THE RETURN</small>  | <small>SOCIAL SECURITY NUMBER SHOWN FIRST</small>  | If Injured Spouse, check here <input type="checkbox"/> |
| <small>FIRST NAME, INITIAL, AND LAST NAME SHOWN SECOND ON THE RETURN</small> | <small>SOCIAL SECURITY NUMBER SHOWN SECOND</small> | If Injured Spouse, check here <input type="checkbox"/> |
- 8 Check this box only if you are divorced or legally separated from the spouse with whom you filed the joint return and you want your refund issued in your name only .....
- 9 Do you want any injured spouse refund mailed to an address different from the one on your joint return? .....  **Yes**  **No**
- If "Yes," enter the address: \_\_\_\_\_  
NUMBER AND STREET CITY, STATE, ZIP CODE

**PART III – Allocation Between Spouses of Items on the Joint Tax Return** (*see instructions*)

Allocated Items	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
10 Income: <b>a.</b> Wages .....			
<b>b.</b> All other income .....			
11 Adjustments to income .....			
12 Standard deduction or Itemized deductions ...			
13 Personal Exemption .....			
14 Dependent Exemption .....			
15 Credits .....			
16 Alabama income tax withheld .....			
17 Payments .....			

**PART IV – Signature.** Complete this part only if you are filing Form AL8379 by itself and not with your tax return.

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.

<b>Paid Preparer Use Only</b>	<small>Keep a copy of this form for your records</small>	INJURED SPOUSE'S SIGNATURE	DATE	PHONE NUMBER (OPTIONAL)
	PRINT/TYPE PREPARER'S NAME	PREPARER'S SIGNATURE	DATE	Check if self-employed <input type="checkbox"/> PTIN
	Firm's name	Firm's EIN		
	Firm's address	Phone No.		