

Massachusetts Department of Revenue Form M-8379

Nondebtor Spouse Claim and Allocation for Refund Due

2024

Note: Read the instructions below before completing this form to be sure you are eligible to file. Please print or type. Names and address must appear as they did on the joint return for the tax year in question.					
Tax year of expected refund					
Name S	Social Sec	curity number	Fill in if nondebtor sp	Fill in if nondebtor spouse	
Street address					
City/Town S	State	Zip			
Name of spouse (if filing joint return)	Social Sec	curity number	Fill in if nondebtor sp	Fill in if nondebtor spouse	
Name of executor(s)	Designatio	on	00/		
Street address			7		
City/Town S	State	Zip			
Allocation items		a. Nondebtor spouse	b. Other spouse	c. Joint (as filed) (add col. a and col. b)	
1 Total income (list all sources)	1	M, VI			
2 Adjustments to income	2	Y (X)			
3 Deductions	3				
4 Exemptions	/4				
5 Credits against tax (do not include Limited Income Credit)	5		4.		
6 Taxes withheld (include copies of all Forms W-2)	6				
7 Tax payments (amounts paid with return, estimated, etc.)	7				
O Fill in if the refund due is being requested in the nondebtor spouse's name only.					
Are You Eligible to File this Form? You may file this form if:		NO			
 you filed a joint Massachusetts tax return with an overpayment against the past due income tax debt of your spouse; 	pplied	• you are liable for any past due tax payments to the Commonwealth of Massachusetts.			
vou received income; and		Enter the appropriate information from the tax return in question whe			
• you made tax payments through withholding or estimated tax payments	nents.	requested. The Department of Revenue will calculate your nondebtor refund based on married filing separate status.			
You may not file this form if:				other state agencies must	
• your joint refund has been or will be applied to past due tax owed to the Commonwealth of Massachusetts;	jointly	be appealed directly to that state agency. Overpayments applied to child support must be appealed to Child Support Enforcement.			
 you, as an individual, filed jointly but made no tax payments for the year at issue; or 	he tax	Mail form to Massachusetts Department of Revenue, PO Box 7010, Boston, MA 02204.			
Declaration Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.					
Signature of nondebtor spouse		Date			
Signature of paid preparer		Date	Social Security numb	ner .	
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