



Indiana Department of Revenue
**Indiana Injured Spouse
Allocation Schedule**

Year of Claim _____

Are You an Injured Spouse?

You are an injured spouse if you file a joint Indiana individual income tax 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 debt: Indiana state and/or county tax; federal income tax; Child Support; FSSA; Workforce Development; Purdue University; Ivy Tech Community College; Indiana State University; Vincennes University; Indiana University; Department of Transportation; Trial Court Technology and/or Association of Indiana Counties.

Complete this form 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 required to pay the past-due amount;
2. You reported income such as wages, taxable interest, etc. on the joint return; **and**
3. You made and reported payments and/or credits, such as Indiana state and/or county tax withheld from your wages, estimated taxpayments, the earned income credit, or other refundable credit(s) on the joint Indiana return.

Required Attachments

You must attach a copy of the following information to this schedule:

1. Your federal income tax return (Form 1040 or 1040-SR), and
2. All W-2 forms of both spouses and any other forms (1099, IN K-1, etc.) showing state/county income tax withheld.

Note: Your claim cannot be processed if you do not submit this required information.

Part 1 - 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 | Check here if Injured Spouse |
| | | <input type="checkbox"/> |
| First name, initial, and last name shown second on the return | Social Security number shown second | Check here if Injured Spouse |
| | | <input type="checkbox"/> |

2. Enter Your current home address.

| | | | |
|----------------|------|-------|----------|
| Street Address | City | State | ZIP Code |
| | | | |

3. Is the address on your joint return different from the address shown above? Yes No



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Part 2 - Allocation Between Spouses of Items on the Joint Indiana Individual Income Tax Return

| Allocated Items | (a) Amount shown on joint federal and Indiana tax returns | (b) Amount allocated to injured spouse | (c) Amount allocated to other spouse |
|---|--|--|--|
| <p>4. Income. Enter the separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. Be sure to allocate all income shown on the joint tax return.</p> <p>a. Wages</p> | | | |
| <p>b. All other income. Identify the type and amount:</p> <p>_____</p> <p>_____</p> <p>_____</p> | | | |
| <p>5. Adjustments claimed on your federal tax return. Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments claimed on your federal return as you determine.</p> | | | |
| <p>6. Indiana Tax Add-Backs. Enter each spouse's share of tax add-backs from Schedule 1/B, and identify:</p> <p>Allocate each add-back code no. <input type="text"/></p> <p>claimed on your Indiana code no. <input type="text"/></p> <p>return as you determine. code no. <input type="text"/></p> | | | |
| <p>7. Indiana Deductions. Enter each spouse's share of deductions from Schedule 2/C, and identify:</p> <p>Allocate each deduction code no. <input type="text"/></p> <p>claimed on your Indiana code no. <input type="text"/></p> <p>return as you determine. code no. <input type="text"/></p> | | | |
| <p>8. Number of exemptions. Allocate the exemptions claimed on the joint Indiana return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you cannot allocate 3 exemptions by giving 1.5 exemptions to each spouse). Show the division of exemptions by type, such as 2 exemptions claimed on Indiana return plus 1 additional exemption for certain dependent child.</p> | | | |
| <p>9. Withholding credits. Enter Indiana state and county tax withheld from each spouse's income as shown on the W-2s, 1099-Rs, W-2Gs, etc. Be sure to attach copies of these forms to this schedule.</p> | | | |
| <p>10. Credits. Allocate any Indiana earned income credit to the spouse who was allocated the dependent's exemption. Allocate all other Indiana credits based on each spouse's interest.</p> | | | |
| <p>11. Payments. Allocate joint estimated tax payments as you determine.</p> | | | |

Note: The Indiana Department of Revenue will figure the amount of any refund due the injured spouse.



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Part 3 - Signature Area

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.

Injured Spouse's
Signature: _____ Date: _____ Phone
Number: _____

Paid Preparer's Use Only

Preparer's
Signature: _____ Date: _____ Check if self-employed:

Preparer's SSN or PTIN: _____

Mail your completed claim to:

Indiana Department of Revenue
Returns Processing and Operations
P. O. Box 7207
Indianapolis, IN 46207-7207

Or, Fax it to 317-615-2697.



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