

FORM CT-8379
Nonobligated Spouse Claim

1999

(Rev. 12/99)

Place this form on TOP of your completed return.

Taxpayer Information as Shown on Joint Connecticut Income Tax Return

First Name and Middle Initial	Last Name	Your Social Security Number ____-____-____	Nonobligated Spouse? <input type="checkbox"/> YES <input type="checkbox"/> NO
Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number ____-____-____	Nonobligated Spouse? <input type="checkbox"/> YES <input type="checkbox"/> NO
Home Address	Number and Street	Apt. No.	PO Box
City, Town or Post Office	State	ZIP Code	Your Telephone Number ()

Filing status claimed on your Connecticut income tax return Married filing joint return

If filing status on your return is other than as indicated above, you cannot file this form. See "Requirements" on reverse side.

Who Qualifies - You qualify as a nonobligated spouse if you have income (such as wages or interest) and prepaid taxes (such as withholding or estimated tax payments) that are or were reported on a joint Connecticut income tax return, and you do not want your part of the joint Connecticut income tax refund to be applied to past-due child support or to a debt to any Connecticut state agency owed solely by your spouse. In cases of child support, your spouse must be a person against whom an order (of the Superior Court or family support magistrate) for support of a minor child or children has been issued and who owes past-due child support (\$150 or more in an AFDC case or \$500 or more in a non-AFDC IV-D support case).

You may **not** use this form to claim your share of a Connecticut income tax refund that was applied to federal taxes owed to the Internal Revenue Service. You must contact the IRS Taxpayer Advocate Office in Hartford at 860-756-4555 for further information.

YES NO

Is the nonobligated spouse liable for any past-due child support or a debt to any Connecticut state agency?

Allocation Items (See Instructions)	Joint	Nonobligated Spouse	Obligated Spouse
a. Connecticut adjusted gross income			
b. Total tax			
c. Connecticut income tax withheld (W-2 and 1099 forms must be attached)			
d. Separate estimated Connecticut tax payments			
e. Joint estimated Connecticut tax payments			
f. Payments made with extension request			
g. Joint amount overpaid			

Nonobligated spouse refund (Department of Revenue Services will calculate this amount.)

DECLARATION: I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Your Signature (Nonobligated Spouse)	Date
	Paid Preparer's Signature	Date
	Firm Name and Address	Federal Employer ID Number

General Instructions for Form CT-8379

Requirements: To file a Nonobligated Spouse Claim, the nonobligated spouse must meet **all** of the following requirements:

1. The nonobligated spouse filed a joint Connecticut income tax return with the spouse owing past-due child support or a debt to any Connecticut state agency (the obligated spouse).
2. The nonobligated spouse received income (such as wages, interest, etc.) that is reported on the joint return.
3. The nonobligated spouse made Connecticut income tax payments (such as withholding or estimated tax payments) that are reported on the joint return.
4. The joint return reports an overpayment of Connecticut income tax, all or part of which was, or is expected to be, applied against past-due child support or a debt to any Connecticut state agency owed by the obligated spouse.

Filing the Return: You must file **Form CT-8379** with **Form CT-1040**, **Form CT-1040EZ**, **Form CT-1040NR/PY** or **Form CT-1040X**. You must place this form on **TOP** of the completed return.

IMPORTANT: Attach copies of all forms **W-2** and **1099** showing Connecticut income tax withheld to **Form CT-8379**.

Specific Instructions

Taxpayer Information: Enter the taxpayer information exactly as it appears on your Connecticut income tax return. The name and Social Security Number entered first on the joint tax return must also be entered first on the *Nonobligated Spouse Claim*.

Question: Answer "Yes" if the **nonobligated spouse** is liable for any part of this past-due child support or a debt to any Connecticut state agency.

Allocation Items:

- a. Connecticut adjusted gross income - Enter the joint amount as reported on your joint Connecticut income tax return (**Form CT-1040**, Line 5, **Form CT-1040EZ**, Line 3, **Connecticut Telefile Tax Return**, Line 4 minus Line 5, or **Form CT-1040NR/PY**, Line 5). Then separately allocate the individual income according to which spouse earned the income. The sum of these **must** equal the amount reported as joint income.

Nonresidents and Part-Year Residents only - Complete the following chart. Enter the joint amount of your **Connecticut source income** as reported on your **Form CT-1040NR/PY**. Then separately allocate the Connecticut source income according to which spouse earned the income. The sum of these **must** equal the amount reported as joint Connecticut source income.

Allocation Item	Joint	Nonobligated Spouse	Obligated Spouse
Connecticut Source Income (Form CT-1040NR/PY, Line 6)			

- b. Total tax - Enter the joint Connecticut tax liability as reported on your joint Connecticut income tax return (**Form CT-1040**, Line 16, **Form CT-1040EZ**, Line 8, **Connecticut Telefile Tax Return**, Line 12, or **Form CT-1040NR/PY**, Line 18).
- c. Connecticut income tax withheld - Enter the joint Connecticut withholding as reported on your joint Connecticut income tax return (**Form CT-1040**, Line 17, **Form CT-1040EZ**, Line 9, **Connecticut Telefile Tax Return**, Line 13, or **Form CT-1040NR/PY**, Line 19). List each spouse's share separately as shown on your individual withholding forms (W-2s, 1099s, etc.).
- d. Separate estimated Connecticut tax payments - Enter any separately paid estimated Connecticut income tax payments in the appropriate spaces.
- e. Joint estimated Connecticut tax payments - Enter the total amount of any joint estimated Connecticut income tax payments. Include overpayments applied from a previous year.
- f. Payments made with extension request - Enter the joint amount as reported on your joint Connecticut income tax return. (**Form CT-1040**, Line 19, **Form CT-1040EZ**, Line 11, or **Form CT-1040NR/PY**, Line 21).
- g. Joint amount overpaid - Enter the joint amount overpaid as reported on your joint Connecticut income tax return (**Form CT-1040**, Line 21, **Form CT-1040EZ**, Line 13, **Connecticut Telefile Tax Return**, Line 15, or **Form CT-1040NR/PY**, Line 23). The Department will compute the separate overpayments for the nonobligated spouse and the obligated spouse.

Nonobligated Spouse Refund: The Department will calculate the amount of the nonobligated spouse's refund. The nonobligated spouse's share of the joint Connecticut tax overpayment cannot exceed the joint overpayment.

Signature: This form must be signed by the **nonobligated spouse**.

Others Who May Sign for the Nonobligated Spouse: Anyone with a signed Power of Attorney may sign on behalf of the nonobligated spouse.