

Form CT-8379

Nonobligated Spouse Claim

2010

(Rev. 12/10)

Place this form on top of your completed Connecticut income tax return
 and check the box for Form CT-8379 on the front of your return.
 Complete in blue or black ink only.

Taxpayer Information as Shown on Joint Connecticut Income Tax Return

Your 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
Mailing address (number and street), apartment number, PO box			Your daytime telephone number ()
City, town, or post office	State	ZIP code	DRS use only - - 20

You may file this form if:

- The filing status claimed on your 2010 Connecticut income tax return is filing jointly for federal and Connecticut or filing jointly for Connecticut only;
- You do not want your share of a joint Connecticut income tax refund to be applied against your spouse's past-due child support, debt to any Connecticut state agency, or tax debt due to another state; **and**
- You meet all of the requirements under *Am I a Nonobligated Spouse?* on the back of this form.

Do not use this form if you are requesting relief from a joint Connecticut income tax liability you believe should be paid only by your spouse (or former spouse). See **Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)**.

Do not use this form to claim your share of a Connecticut income tax refund that was applied to your spouse's federal income tax liability. For information about Internal Revenue Service (IRS) offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

Attach W-2 or 1099 forms here.

Allocation Items <i>See Specific Instructions</i> on the back of this form.	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 (if any)		\$	\$
e. Joint estimated Connecticut tax payments (if any)	\$		
f. Payments made with extension request (if any)	\$		
g. Joint amount overpaid	\$		

The Department of Revenue Services (DRS) will calculate the amount of the refund owed to the nonobligated spouse.

Declaration: I declare under penalty of law 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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy for your records.	Your signature (nonobligated spouse)		Date	
	Paid preparer's signature	Date	Telephone number ()	Preparer's SSN or PTIN
	Firm's name, address, and ZIP code			FEIN

Form CT-8379 Instructions

Purpose: Use **Form CT-8379, Nonobligated Spouse Claim**, if:

- You are a nonobligated spouse and all or part of your overpayment was (or is expected to be) applied against:
 - Your spouse's past due State of Connecticut debt (such as child support, student loan, or any debt to any Connecticut state agency); **or**
 - Your spouse's tax debt owed to another state; **and**
- You want your share of the joint overpayment refunded to you.

Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

General Instructions

Am I a Nonobligated Spouse?

You are a nonobligated spouse, if you meet **all** of the following requirements:

- You filed a joint Connecticut income tax return with a spouse who owes past-due child support, a debt to any Connecticut state agency, or a tax debt due to another state (the obligated spouse);
- You received income (such as wages, interest, etc.) reported on the joint return;
- You made Connecticut income tax payments (such as withholding or estimated tax payments) reported on the joint return;
- You do not owe past-due child support, a debt to any Connecticut state agency, or a tax debt due to another state; **and**
- You filed a joint return reporting an overpayment of Connecticut income tax, all or part of which was or is expected to be applied against past-due child support, a debt to any Connecticut state agency, or a tax debt due to another state by the obligated spouse.

Filing the Return: File Form CT-8379 with **Form CT-1040, Connecticut Resident Income Tax Return, Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return, or Form CT-1040X, Amended Income Tax Return for Individuals.**

Remember to check the box for Form CT-8379 on the front of your Connecticut income tax return. You must place this form on **top** of the completed Connecticut income tax return.

If you previously filed your 2010 Connecticut income tax return and your refund was offset, do not file Form CT-1040X. Mail Form CT-8379 separately to Department of Revenue Services, PO Box 5035, Hartford CT 06102-5035.

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 (SSN) entered first on the joint tax return must also be entered first on Form CT-8379.

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-1040NR/PY, Line 5; or Form CT-1040X, Column C, 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 chart below. Enter the joint amount of your **Connecticut-sourced income** as reported on your Form CT-1040NR/PY, Line 6, or Form CT-1040X, Column C, Line 6. Separately allocate the Connecticut-sourced income between the two spouses. The sum of these **must** equal the amount reported as joint Connecticut-sourced income.

Nonresidents and Part-Year Residents Only	Connecticut-Sourced Income (Form CT-1040NR/PY, Line 6, or Form CT-1040X, Column C, Line 6)	
Joint	\$	00
Nonobligated Spouse	\$	00
Obligated Spouse	\$	00

- 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-1040NR/PY, Line 18; or Form CT-1040X, Column C, Line 20).
- c. **Connecticut income tax withheld:** Enter the joint Connecticut withholding as reported on your joint Connecticut income tax return (Form CT-1040, Line 18; Form CT-1040NR/PY, Line 20; or Form CT-1040X, Column C, Line 21). List each spouse's share separately as shown on your individual withholding forms (such as W-2s or 1099s).
- 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 20, or Form CT-1040NR/PY, Line 22).
- g. **Joint amount overpaid:** Enter the joint amount overpaid as reported on your joint Connecticut income tax return (Form CT-1040, Line 22; Form CT-1040NR/PY, Line 24; or Form CT-1040X, Column C, Line 27). DRS will compute the separate overpayments for the nonobligated spouse and the obligated spouse.

Nonobligated Spouse Refund: DRS 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: The **nonobligated spouse must sign** this form.

Others Who May Sign for the Nonobligated Spouse: Anyone with a signed **LGL-001, Power of Attorney**, may sign on behalf of the nonobligated spouse. Attach a copy of the LGL-001.

Paid Preparer's Signature: Anyone you pay to prepare your return **must** sign and date it. Paid preparers **must** also enter their SSN or Personal Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.