

Form CT-8379 Nonobligated Spouse Claim



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. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

Attach ALL Forms W-2/1099 and Schedules CT K-1.

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	

Attach ALL Forms W-2/1099 and Schedules CT K-1 here.

You may file this form if:

- The filing status claimed on your 2022 Connecticut income tax return is married filing jointly;
- You do not want your share of a joint Connecticut income tax refund to be applied against your spouse's past-due child support, a debt to any Connecticut state agency, or tax debt due to another state or the Internal Revenue Service (IRS); **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 against your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

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: ALL Forms W-2/1099 must be attached.	\$	\$	\$
d. Separate estimated Connecticut income tax payments or payments made with extension request		\$	\$
e. Joint estimated Connecticut income tax payments or payments made with extension request	\$		
f. Connecticut earned income tax credit	\$		
g. Pass-through entity tax credit: ALL Schedules CT K-1 must be attached.	\$	\$	\$
h. Joint amount overpaid	\$		

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 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 or the IRS; **and**
- You want your share of the joint overpayment refunded to you.

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 reporting an overpayment of 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 owed to another state or the IRS by your spouse (the obligated spouse);
- You received income (such as wages, interest, etc.) reported on the joint return; **and**
- You made Connecticut income tax payments (such as withholding, estimated tax payments, or payments with an extension) reported on the joint return or qualify for the Connecticut earned income tax credit or have a pass-through entity tax credit.

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.**

Electronic filers: If you are filing electronically, select the indicator for Form CT-8379 on your Connecticut income tax return. Complete Form CT-8379 and upload as an attachment.

Paper filers: Check the box for Form CT-8379 on the front of your Connecticut income tax return. Place this form on top of the completed Connecticut income tax return.

If you previously filed your 2022 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

Attach copies of ALL Forms W-2, 1099 and Schedules CT K-1 to support income, withholding and any pass-through entity tax credit claimed on 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 incomes 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). **Attach ALL Forms W-2/1099.**
- d. **Separate estimated Connecticut income tax payments or payments made with extension request:** Enter any separately paid estimated Connecticut income tax payments or payments paid with request for extension, in the appropriate spaces.
- e. **Joint estimated Connecticut income tax payments or payments made with extension requests:** Enter the total amount of any joint estimated Connecticut income tax payments or payments made with request for extension. Include overpayments applied from the previous year if filing jointly with the same spouse.
- f. **Connecticut earned income tax credit:** Enter the amount reported on your joint Connecticut income tax return (Form CT-1040, Line 20a.; Form CT-1040X, Column C, Line 22a).
- g. **Pass-through entity tax credit:** Enter the amount reported on your joint Connecticut income tax return (Form CT-1040, Line 20c.; Form CT-1040NR/PY, Line 22b.; Form CT-1040X, Column C, Line 22c). List each spouse's share of pass-through entity tax credit separately. **Attach ALL Schedules CT K-1.**
- h. **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).

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 Personal Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.