

FORM CT-8379
Nonobligated Spouse Claim

2000

(Rev. 12/00)

Place this form on TOP of your completed return.

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
Home Address (number and street)	PO Box	Apt. No.	Your Daytime Telephone Number ()
City, Town or Post Office	State	ZIP Code	DEPARTMENT USE ONLY

Who may file this form? You may file this form if:

- The filing status claimed on your 2000 Connecticut income tax return is **Married Filing Joint Return**; and
- You do not want your share of a joint Connecticut income tax refund to be applied against your spouse's past-due child support or debt to any Connecticut state agency; and
- You meet all of the requirements under *Am I a Nonobligated Spouse?* on the back of this form.

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 a TANF case (Public Assistance case) or \$500 or more in a Non-TANF IV-D support case (non-Public Assistance case)).

Do not use this form if you are requesting relief from a joint Connecticut income tax liability that 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 federal taxes owed to the Internal Revenue Service (IRS) by your spouse. Contact the IRS Taxpayer Advocate Office at 860-756-4555 for information regarding IRS offsets.

Are you, the nonobligated spouse, liable for any past-due child support or a debt to any Connecticut state agency? YES NO

Allocation Items (See <i>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 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 penalties for false statement are 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 for your records.	Your Signature (Nonobligated Spouse)	Date	
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name, Address, and ZIP Code	FEIN	

Form CT-8379 Instructions

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 or a debt to any Connecticut state agency (the obligated spouse); and
- You received income (such as wages, interest, etc.) that is reported on the joint return; and
- You made Connecticut income tax payments (such as withholding or estimated tax payments) that are reported on the joint return; 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 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 Connecticut income tax return. If you have previously filed your 2000 Connecticut income tax return, mail this form 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 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-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**. 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: 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: 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.

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