

Requirements: To file an injured spouse claim, the injured spouse must have:

1. filed a joint return with the spouse owing the debt;
2. received income (such as wages, interest, etc.);
3. made payments (such as withholding and estimated tax payments); and
4. an overpayment, all or part of which was or will be applied to the following debts owed by the other spouse: past due state or federal taxes, past due child support or other state debt that has been referred to the Central Collection Unit.

Taxpayer Information as shown on joint tax return

Enter the names and Social Security numbers exactly as shown on the tax return for which you are filing this form. 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	If injured spouse check here <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social Security number shown second	If injured spouse check here <input type="checkbox"/>
Current home address of injured spouse		
City	State	ZIP
Daytime phone number		

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

Check this box only if you are divorced or separated from the spouse with whom you filed the joint return and you want your refund issued in your name only

Allocation Between Spouses (see instructions)

ALLOCATION ITEMS	JOINT	INJURED SPOUSE	OTHER SPOUSE
A. Income items from Federal Forms 1040, 1040A or 1040EZ			
1. Wages			
2. Other income			
3. Adjustments to income			
B. Items from Maryland returns			
	Line numbers from Form		
	502	503	505
	505NR		
1. Additions	6	N/A	20
2. Subtractions	17	N/A	7
3. Deductions	19	2	10A, 10B
4. Exemptions (Enter number from exemptions area.)			
5. Earned income and/or poverty level credit	25, 26	7	33, 34
6. Withholding taxes	41	17	43
7. Refundable earned income credit	43	18	45
8. Estimated taxes	42	N/A	44, 46
9. Other credits	27, 28, 44	N/A	35, 36, 47

The Comptroller's Office will calculate the amount that may be due to you based on the above information. You will be notified of the amount. Any portion of the joint refund due to you will be issued directly from the intercepting agency if the refund has already been intercepted.

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of injured spouse _____ Date _____ Signature of paid preparer _____ Date _____

Address of preparer _____ Street _____ City _____ State _____ ZIP code _____

INSTRUCTIONS FOR COMPLETING FORM 502INJ

- ▶ **TAXPAYER INFORMATION.** The spouse's name and Social Security number shown first on the original tax return must be shown first on the Injured Spouse Claim Form.
- ▶ **ALLOCATION BETWEEN SPOUSES.** Enter the amounts from your joint return in the first column. Use the second and third columns to allocate these items as follows:
 - A. Items in this section should be transferred from your joint federal tax return.
 1. **Wages.** Allocate wages to the spouse who earned the income.
 2. **Other income.** Allocate all other income to the spouse who earned the income. Income from joint accounts or ventures such as interest, investments, etc. should be divided equally between spouses.
 3. **Adjustments to income.** Allocate adjustments to income to the spouse to whom the adjustment belongs.
 - B. Items in this section should be transferred from your joint Maryland tax return.
 1. **Additions.** Allocate individual Maryland addition modifications to the spouse to whom the additions are attributable. Joint additions should be divided equally between spouses.
 2. **Subtractions.** Allocate individual Maryland subtractions to the spouse to whom the subtractions are attributable. The subtraction for child and dependent care expenses must be claimed by the spouse who is claiming the exemption for the child or dependent. Joint subtractions (such as income tax refunds, etc.) should be divided equally between spouses.
 3. **Deductions.** Enter the deduction amount (itemized or standard) in the first column. The Revenue Administration Division will allocate the deductions between spouses.
 4. **Exemptions.** Exemptions must be allocated in whole numbers only (e.g., 3 exemptions cannot be allocated as 1½ and 1½). Each spouse must claim the exemptions he or she would be entitled to if separate returns had been filed.
 5. **Earned Income and poverty level credits.** Enter the earned income credit and/or poverty level credit as claimed on your joint Maryland return. The Revenue Administration Division will allocate these items.
 6. **Withholding taxes.** Each spouse must claim his or her own Maryland withholding taxes as shown on the wage and tax statements.
 7. **Refundable earned income credit.** Enter the refundable earned income credit as claimed on your joint Maryland return. The Revenue Administration Division will allocate the refundable earned income credit amount for you.
 8. **Estimated tax payments.** Each spouse should claim his or her own estimated tax payments. If you are unable to allocate joint payments, the Revenue Administration Division will allocate them for you.
 9. **Other credits.** Each spouse should claim his or her own credit for taxes paid to another state. Business tax credits must be allocated to the spouse to whom the business income is attributable.
- ▶ Attach this form to the front of your tax return. Write "INJURED SPOUSE" in the upper left-hand corner of the return.
- ▶ An Injured Spouse Claim Form must be submitted for each year that you claim to be an injured spouse. An injured spouse form must be submitted with your Maryland tax return. A Form 502INJ may be obtained by calling 410-260-7951 from Central Maryland or 1-800-MDTAXES (1-800-638-2937) from elsewhere or www.marylandtaxes.com