1996
Form 502INJ

Injured Spouse Claim Form

(Attach to the FRONT of your return)

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Do not write in this space

Requirements: To file an Injured Spouse Claim, the injured spouse must have

1. Filed a joint income tax 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)
4. An overpayment, all or part of which was or may be applied against a past-due child support or other agency debt owed by the other spouse

1. Taxpayer information as shown on joint tax return

First name & initial	Last name	Social Security #	Injured spouse ☐ Yes ☐ No
Spouse's name & initial	Last name	Social Security #	Injured spouse ☐ Yes ☐ No

Home address	City	State	Zip	Daytime phone number ( )

Was filing status on original return "married filing joint return"? ☐ Yes ☐ No
(If "No" you cannot file this form).

Is the address above the same as on your joint return? ☐ Yes ☐ No

2. **Questions:** Answer the questions below before filing your claim.

a. Has the joint refund for tax year 1996 been intercepted or will it be intercepted by any of the agencies listed below? ☐ Yes ☐ No

b. Please check which agency has intercepted or will intercept your refund.

_____ Child Support Enforcement Administration
_____ Internal Revenue Service (federal debts)
_____ Central Collection Unit (state debts)
_____ Comptroller of the Treasury (withholding, sales & use, admissions & amusements tax, personal income tax)

c. Is the injured spouse individually liable for any debt to the above agencies? ☐ Yes ☐ No

d. Does the injured spouse have state withholding or estimated payments? ☐ Yes ☐ No

3. **Allocation Items** (see instructions)	**Joint**	**Injured Spouse**	**Other Spouse**
a. Federal adjusted gross income			
b. Additions to income			
c. Subtractions from income			
d. ☐ Itemized ☐ Standard Deduction			
e. Exemptions (enter number)			
f. Earned income credit			
g. Withholding taxes			
h. Estimated taxes			
i. Credits			

The Comptroller's Office will calculate the amount that may be due you based on the above information. You will be notified of the amount. Any portion of the joint refund due 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

1. **Taxpayer information.** Enter the taxpayer information exactly as it appears on your original Maryland income tax return (Form 502, 503 or 505). The spouse's name and SSN shown first on the original tax return must be shown first on the Injured Spouse Claim Form.

2. **All questions must be answered**

3. **Allocation Items.** Enter the amounts from your joint return in the first column. Use the 2nd and 3rd columns to allocate these items as follows:

   a. *Allocate individual income to the spouse who earned the income.* Joint income such as interest, investments, etc., should be divided equally between spouses. Adjustments to income on the federal return such as IRA deductions, alimony paid, etc. should be allocated to the spouse to whom the adjustment belongs.

   b. *Additions.* Allocate individual Maryland addition modifications to the spouse to whom the additions are attributable. Joint additions should be divided equally between spouses.

   c. *Subtractions.* Allocate individual Maryland subtraction modifications 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 state income tax refunds, etc.) should be divided equally between spouses.

   d. *Itemized or standard deduction*. Check the type of deduction you claimed on your original return and enter your deduction amount in the first column. The Comptroller's Office will allocate the deductions between spouses.

   e. *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.

   f. *Earned income credit.* Enter the earned income credit as claimed on your joint Maryland return. The Comptroller's Office will allocate the earned income credit for you.

   g. *Withholding taxes.* Each spouse must claim his or her own Maryland withholding taxes as shown on the wage & tax statements.

   h. *Estimated tax payments.* Each spouse should claim his or her own estimated tax payments. If you are unable to allocate joint payments, the Comptroller's Office will allocate them for you.

   i. *Credits.* Each spouse should claim his or her own credit for income taxes paid another state. The Enterprise Zone Credit must be allocated to the spouse to whom the business income is attributable.

4. Attach this form to the front of your tax return. Write "Injured Spouse" in the upper left-hand corner of return.

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