



## Massachusetts Department of Revenue

## Form M-8379

## Nondebtor Spouse Claim and Allocation for Refund Due

2024

**Note:** Read the instructions below before completing this form to be sure you are eligible to file.

**Please print or type. Names and address must appear as they did on the joint return for the tax year in question.**

Tax year of expected refund

Name Social Security number Fill in if nondebtor spouse  
☐

Street address

City/Town State Zip

Name of spouse (if filing joint return) Social Security number Fill in if nondebtor spouse  
☐

Name of executor(s) Designation

Street address

City/Town State Zip

**Allocation items**

a. Nondebtor spouse b. Other spouse c. Joint (as filed)  
(add col. a and col. b)

1 Total income (list all sources) . . . . .	1			
2 Adjustments to income . . . . .	2			
3 Deductions . . . . .	3			
4 Exemptions . . . . .	4			
5 Credits against tax (do not include Limited Income Credit). . . . .	5			
6 Taxes withheld (include copies of all Forms W-2) . . . . .	6			
7 Tax payments (amounts paid with return, estimated, etc.) . . . . .	7			

☐ Fill in if the refund due is being requested in the nondebtor spouse's name only.

**Are You Eligible to File this Form?****You may file this form if:**

- you filed a joint Massachusetts tax return with an overpayment applied against the past due income tax debt of your spouse;
- you received income; and
- you made tax payments through withholding or estimated tax payments.

**You may not file this form if:**

- your joint refund has been or will be applied to past due tax owed jointly to the Commonwealth of Massachusetts;
- you, as an individual, filed jointly but made no tax payments for the tax year at issue; or

- you are liable for any past due tax payments to the Commonwealth of Massachusetts.

Enter the appropriate information from the tax return in question where requested. The Department of Revenue will calculate your nondebtor refund based on married filing separate status.

Tax refunds applied to satisfy unpaid debts to other state agencies must be appealed directly to that state agency. Overpayments applied to child support must be appealed to Child Support Enforcement.

Mail form to **Massachusetts Department of Revenue, PO Box 7010, Boston, MA 02204.**

**Declaration**

**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. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.**

Signature of nondebtor spouse Date

Signature of paid preparer Date Social Security number