

**OKLAHOMA TAX COMMISSION  
INJURED SPOUSE CLAIM AND ALLOCATION**

**FORM 505**

Name(s) shown on return

Your Social Security Number

**ARE YOU AN INJURED SPOUSE?**

You are an injured spouse if all or part of your share of the overpayment shown on your joint return was applied against your spouse's Oklahoma Tax Commission liability. You may file Form 505 to claim your part of the refund if **all three** of the following apply:

- ✓ You are not required to pay your spouse's Oklahoma Tax Commission liability.
- ✓ You received and reported income (such as wages, taxable interest, etc.) on the joint return.
- ✓ You had Oklahoma income tax withheld or made estimated tax payments, **OR** you claimed the sales tax relief credit or other refundable credit, on the joint return.

If **all three** of the above apply and you want your share of the overpayment shown on the joint return refunded to you, complete this form. The Oklahoma Tax Commission will figure your part of the overpayment and send you any refund that is due. However, if you owe past-due child support or a debt to another state agency, part or all of your share of the overpayment may be applied to that debt. Please allow at least 8 weeks for the processing of this claim.

**NOTE:** If your overpayment was applied against your spouse's debt with another state agency such as past-due child or spousal support payments; certain Federal debts such as student loans or amounts due the Internal Revenue Service; or county court debts, you must claim your refund by contacting the agency to which your refund was applied.

**HOW DO I FILE FORM 505?**

● After you have been notified that your refund is going to be applied to a debt other than your own, file Form 505 with the Oklahoma Tax Commission, Account Maintenance Division, P.O. Box 53248, Oklahoma City, OK 73152

**NOTE:** Include copies of all W-2 forms of both spouses and any Forms 1099-R showing income tax withheld. If you do not include these copies, the processing of your claim may be delayed. Do not include a copy of your tax return.

**PART I INFORMATION ABOUT THE JOINT TAX RETURN FOR WHICH THIS CLAIM IS FILED**

1. **Enter the following information exactly as it is shown on the tax return for which you are filing this claim. 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"/>

2. **Enter the tax year for which you are filing this claim** ▶ 19 \_\_\_\_

3. \_\_\_\_\_  
 Current home address City State Zip Code

4. Is the address on your joint return different from your current address (line 3)? .  Yes  No

5. Do you want the refund check to be payable to the injured spouse only? .....  Yes  No

**CONTINUE TO PART II ON THE BACK.**

## PART II ALLOCATION BETWEEN SPOUSES OF ITEMS ON THE JOINT TAX RETURN

Allocated Items	(a) Amount Shown on Joint Return	(b) Allocated to Injured Spouse	(c) Allocated to Other Spouse
<p><b>6. Income.</b> Enter the separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. But be sure to allocate <b>all</b> income shown on the joint return.</p> <p><b>a</b> Wages .....</p> <p><b>b</b> All other income. Identify the type and amount ▶</p> <p>_____</p> <p>_____</p> <p>_____</p>			
<p><b>7. Adjustments to income.</b> Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments as you determine. ....</p>			
<p><b>8. Standard deduction.</b> If you itemized your deductions, go to line 9. Otherwise, enter in both columns <b>(b)</b> and <b>(c)</b> 1/2 of the amount shown in column <b>(a)</b> and go to line 10. ....</p>			
<p><b>9. Itemized deductions.</b> Enter each spouse's separate deductions, such as employee business expenses. Allocate other deductions as you determine. ....</p>			
<p><b>10. Number of exemptions.</b> Allocate the exemptions claimed on the joint return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you <b>cannot</b> allocate 3 exemptions by giving 1.5 exemptions to each spouse) .....</p>			
<p><b>11. Credits.</b> Allocate business credits to the spouse who had the business. Allocate any child and dependent care credit claimed for a dependent to the spouse who has been allocated the dependent's exemption. <b>Do not</b> include the earned income credit; the IRS will allocate it. Allocate any other credits as you determine. ....</p>			
<p><b>12. Oklahoma income tax withheld.</b> Enter Oklahoma income tax withheld from each spouse's income as shown on Forms W-2 and 1099-R. <b>Be sure to attach copies of these forms to Form 505.</b> ....</p>			
<p><b>13. Payments.</b> Allocate joint estimated tax payments as you determine. ....</p>			

**Note:** *The Oklahoma Tax Commission will figure the amount of any refund due the injured spouse.*

## PART III SIGNATURE

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records	Injured spouse's signature _____	Date _____	Phone number (optional) (     ) _____
Paid Preparer's Use Only	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/> Preparer's Social Security Number _____
	Firm's name (or yours if self-employed) and address ▶ _____	EIN _____ Zip Code _____	