Do not mail this form with your income tax return.

Oklahoma Tax Commission

INJURED SPOUSE CLAIM AND ALLOCATION

FORM **505**
Revised 2012

Name(s) shown on return	Your Social Security Number

ARE YOU AN INJURED SPOUSE?

Is your share of the overpayment, shown on your joint return, being applied against your spouse's **Oklahoma Tax Commission liability**? ☐ Yes No ☐

Note: *Answer "no" if your overpayment is being applied against your spouse's debt with another state agency such as past due child support or spousal support payments; certain Federal debt such as student loans or amounts due the Internal Revenue Service; or county court debts.*

If you answered no, STOP! Do not complete this form. You must claim your refund by contacting the agency to which your refund was applied. **Other agencies will not accept this form.** Form 505 is for Oklahoma Tax Commission use only.

If you answered yes, you may file this form 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.

WHEN DO YOU 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 and mail to:

Oklahoma Tax Commission
Account Maintenance Division
Post Office Box 26800
Oklahoma City, OK 73126-0800

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

PART 1: 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.....** ☐
First name, initial, and last name shown second on the return	Social security number shown second	**If Injured Spouse check here.....** ☐

2. Enter the tax year for which you are filing this claim: _____

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**

CONTINUE TO PAGE 2.

Name(s) shown on return:	Your Social Security Number:

Part 2: 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
5. Income. 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 **all** income shown on the joint return.			
a Wages.....			
b All other income. Identify the type and amount:			
_____			
_____			
_____			
_____			
6. Adjustments to income. Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments as you determine.....			
7. Adjustments from Oklahoma adjusted gross income. Enter each spouse's separate adjustments, such as a partial military pay exclusion. Allocate other adjustments as you determine.....			
8. Oklahoma Standard deduction. If you itemized your deductions, go to line 9. Otherwise, enter in both columns **(b)** and **(c)** 1/2 of the amount shown in column **(a)** and go to line 10.....			
9. Itemized deductions. Enter each spouse's separate deductions, such as employee business expenses. Allocate other deductions as you determine			
10. Number of exemptions. 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 **cannot** allocate 3 exemptions by giving 1.5 exemptions to each spouse).			
11. Credits. Allocate credits to the spouse who had the business or the income. Allocate any child care/child tax credit or sales tax relief credit claimed for a dependent to the spouse who has been allocated the dependent's exemption. Allocate any other credits as you determine.....			
12. Oklahoma income tax withheld. Enter Oklahoma income tax withheld from each spouse's income as shown on Forms W-2 and 1099s. **Be sure to enclose copies of these forms with Form 505.**.....			
13. Payments. Allocate joint estimated tax payments as you determine.....			

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 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 ☐	Preparer's PTIN
	Firm's name (or yours if self-employed) and address			EIN
				Zip Code