


Injured Spouse


Kristy Maitre – Tax Specialist
Center for Agricultural Law and Taxation
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How the System Works

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What Is the Treasury Offset Program?

- The Treasury Offset Program (TOP) is a centralized offset program, administered by the Bureau of the Fiscal Service's Debt Management Services (DMS)
- The purpose is to collect delinquent debts owed to federal agencies and states (including past-due child support)

How Does TOP Work?

- Fiscal Service disburses federal payments, such as federal tax refunds, for agencies making federal payments (known as "payment agencies"), such as the Internal Revenue Service
- "Creditor agencies," such as the Department of Education, submit delinquent debts to the Fiscal Service for collection and inclusion in TOP and certify that such debts qualify for collection by offset (the reduction or withholding of a payment)

TOP Payments

- Payment agencies prepare and certify payment vouchers to Fiscal Service and officials disburse payments
- The payment vouchers contain information about the payment including the Tax Identification Number (TIN) and name of the recipient

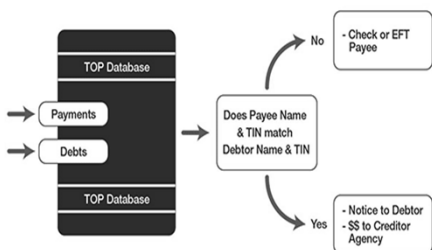
Delinquent Debtor Database

- Before an eligible federal payment is disbursed to a payee, disbursing officials compare the payment information with debtor information, which has been supplied by the creditor agency, in Fiscal Service's delinquent debtor database
- If the payee's TIN and name match the TIN and name of a debtor, the disbursing official offsets (withholds) the payment, in whole or in part, to satisfy the debt, to the extent legally allowed

Disbursements

- Fiscal Service transmits amounts collected through offset to the appropriate creditor agencies
- Fiscal Service maintains information about the delinquent debt in the TOP delinquent debtor database and continues to offset eligible federal payments until the creditor agency suspends or terminates debt collection or offset activity for the debt
- A creditor agency will suspend collection if the debt is subject to a bankruptcy stay or if other reasons justify suspension
- A creditor agency will terminate collection of a debt if it is paid in full, compromised, discharged, or if other reasons justify termination

Chart



Where Does the Fiscal Service Get the Authority to Offset Federal Payments?

- The federal government's administrative debt collection activities are governed by a number of federal laws
- Fiscal Service, as the central disbursing agency of the federal government is required to perform such offset pursuant to 31 U.S.C. § 3716(c)

When is a Debt Sent to the Treasury Offset Program?

- In most cases, the name can be sent to TOP if the debt is more than 90 days delinquent
- The government agency must determine that the debt is valid and legally enforceable
- The agency must send notices about the debt and provide the taxpayer with opportunities to resolve or dispute the debt
- The agency must also respond to questions and inquiries regarding the debt
- If the taxpayer has not received a notice about the debt, they must call the agency to which they owe the debt

What Kinds of Federal Payments Can be Reduced?

- Depending upon the type of debt owed, the following federal payments may be eligible for offset or levy:
- Tax refunds
- Wages, including military pay and military retirement pay
- Contractor/vendor payments
- Travel advances and reimbursements
- Certain federal benefit payments, including Social Security benefits (other than Supplemental Security Income), Railroad Retirement benefits (other than tier 2), and Black Lung (part B benefits)
- Other federal payments that are not exempt by law or by action of the Secretary of the Treasury
- Federal law limits the amount that may be withheld from some types of federal payments

What Types of Payments are Exempt?

- Payments exempted by statute (e.g. student loan payments, veterans' benefits)
- Payments exempted by the Secretary of the Treasury
- Exemptions apply to classes of payments, not to classes of debtors or to individual payees

What Types of Payments are Exempt?

PAYMENTS EXEMPT BY FEDERAL LAW FOR COLLECTION OF STATE NONTAX DEBTS AND PAST-DUE SUPPORT OBLIGATIONS		
Payment Agency	Type of Payment	Statutory Exemption (U.S. Code)
See above	All payments listed above as "Payments Exempt by Federal Law"	See above
Department of Labor/Social Security Administration	Payments under the Black Lung Benefits Act	31 U.S.C. § 3716(h), 30 U.S.C. § 932(a) [incorporating 33 U.S.C. § 916]
Railroad Retirement Board	Railroad Retirement benefit payments	45 U.S.C. § 231m, 31 U.S.C. § 3716(h)
Social Security Administration	Payments made under the Social Security Act	31 U.S.C. § 3701(d), 31 U.S.C. § 3716(h), 42 U.S.C. § 407 and 42 U.S.C. § 1383(d)(1)

What Types of Payments are Exempt?

PAYMENTS EXEMPT BY ACTION OF THE SECRETARY OF THE TREASURY (31 U.S.C. § 3716(c)(3)(B))	
Payment Agency	Type of Payment
All Agencies	Federal Loan payments other than travel advances [see 31 CFR 285.5 (e)(2)(vii)]
Department of Agriculture	Department of Agriculture, Food and Nutrition Service benefit payments made under the following programs:
PAYMENTS EXEMPT BY ACTION OF THE SECRETARY OF THE TREASURY (31 U.S.C. § 3716(c)(3)(B))	
Payment Agency	Type of Payment
Department of Agriculture-continued	<ul style="list-style-type: none"> * Food stamp program * Nutrition assistance program for Puerto Rico * Special supplemental nutrition program for women, infants, and children (WIC) * WIC farmers market nutrition program * National school lunch program * Summer food service program * Child and adult care food program * Special milk program for children * School breakfast program <p>Payments made under the following Rural Development programs:</p> <ul style="list-style-type: none"> * Multi-Family Rental Assistance program * Community Facilities direct loans and grants * Single Family Housing-Homeownership direct loans and grants * Single Family Housing-Technical Assistance grants * Multi-Family Housing direct loans and grants * Multi-Family Housing Preservation grants * Business and Industry direct loans * Intermediary Redefining direct loans * Rural Business Opportunity grants * Rural Business Enterprise grants * Rural Economic Development direct loans * Water and Waste Disposal direct loans and grants

What Types of Payments are Exempt?

Department of Health and Human Services	<p>Payments under the following:</p> <ul style="list-style-type: none"> * Vaccine Injury Compensation Program (other than death benefits) * Tribal Law 93-638 Contracts/Compacts * National Institutes of Health Clinical Center patients * Ricky Ray Hemophilia Relief Fund Act of 1998 (Ricky Ray Fund) <p>Payments to small, non-profit organizations and/or Indian Tribes/Tribal organizations serving areas for which no alternative organization is available to provide the grant-specific services under the following programs:</p> <ul style="list-style-type: none"> * Head Start * Abandoned Infants * Native American * Transitional Living * Refugee Assistance-Voluntary Agency * Community Services Block Grant * Refugee and Entrant Assistance * Family Support Center and Gateway Demonstration * Runaway and Homeless Youth * Drug Education and Prevention for Homeless Youth * Youth Initiative and Youth Gangs * Older American Grants for Native Americans * Coverage Gap rebate payments for eligible Medicare Part D enrollees (temporary)
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What Types of Payments are Exempt?

PAYMENTS EXEMPT BY ACTION OF THE SECRETARY OF THE TREASURY (31 U.S.C. § 3716(c)(3)(B))	
Payment Agency	Type of Payment
Department of Homeland Security - Federal Emergency Management Agency	Federal Emergency Management Agency payments under the following disaster relief and emergency assistance programs: <ul style="list-style-type: none"> * Assistance to Firefighters Grant Program * Cora Brown Fund (disaster aid) * Community Disaster Loan * Crisis Counseling Assistance and Training * Disaster Housing * Disaster Legal Services * Fire Suppression Assistance * Individual & Family Grant program * Public Assistance to State and Local Governments * Urban Search and Rescue

What Types of Payments are Exempt?

PAYMENTS EXEMPT BY ACTION OF THE SECRETARY OF THE TREASURY (31 U.S.C. § 3716(c)(3)(B))	
Payment Agency	Type of Payment
Department of Housing and Urban Development	Payments under the following programs: <ul style="list-style-type: none"> * Annual Contributions for Operation of Low-Income Housing Projects * Contributions for Low-Income Housing Projects (Development) * Public Housing Modernization Program (Modernization) * Lease Adjustments * Section 8 Low-Income Housing Assistance (Rental Voucher Program) * Section 8 Counseling: Family Self Sufficiency (excluding payments for administrative costs) * Revitalization of Severely Distressed Public Housing (Hope VI) * Public and Assisted Housing Drug Elimination * Family Investment Centers * Indian Homeownership Program (Mutual Help Homeownership) grants * Hope 3 Program (HOPE for Homeownership of Single Family Homes) * Home Program (HOME Investment Partnerships) * Section 8 Payment * Rental Assistance Section 236 * Direct Loans for the Elderly or Handicapped Section 202 * Rental Supplements (Section 101) * Safe Neighborhood Grants * Drug Elimination Grants * Two Homeless Assistance Programs (Supportive Housing, Emergency Shelter Grants, Shelter Plus Care Program and Section 8 Moderate Rehabilitation Single Room Occupancy Program) * Home Equity Conversion Mortgage Program * Flexible Subsidy Program * Mark-to-Market Portfolio Reengineering Demonstration Program * Community Development Block Grants to municipal governments, counties and townships * Housing Opportunities for Persons with Acquired Immune Deficiency Syndrome (HOPWA) * Grants to Historically Black Colleges and Universities * Service Coordinator and Congregate Housing Services Programs

What Types of Payments are Exempt?

PAYMENTS EXEMPT BY ACTION OF THE SECRETARY OF THE TREASURY (31 U.S.C. § 3716(c)(3)(B))	
Payment Agency	Type of Payment
Department of the Interior	<ul style="list-style-type: none"> * Payments made to Indian tribes and tribal organizations under the provisions of the Indian Self-Determination and Education Assistance Act. * Payment made under Bureau of Indian Affairs Welfare Assistance Program * Payments made by the Office of the Special Trustee (OST) for American Indians to individual Indians from the Individual Indian Money (IIM) accounts
Department of Justice	<ul style="list-style-type: none"> * Payments to eligible claimants pursuant to the September 11th Victims Compensation Fund * Attorney fee payments made under prevailing party fee-shifting statutes to satisfy court judgments or settlements in actions certified as class actions pursuant to Federal Rule of Civil Procedure 23(O)(2) * Payments made by the U.S. Marshals Service (USMS) for the purpose of providing awards to confidential sources who have provided information or assistance directly related to violations of the criminal drug laws of the United States pursuant to 28 U.S.C. § 524(c)(1)(B)
Department of Transportation	<ul style="list-style-type: none"> * Payments made to Indian tribes and tribal organizations for the Indian Reservation Road program under the provisions of the Indian Self-Determination and Education Assistance Act (ISDEAA). * Tribal Transit Program payments made to Indian Tribes to provide public transportation on Indian reservations under the provisions of the Safe, Accountable, Flexible, Efficient, Transportation Equity Act: a Legacy of Users (SAFETEA-LU). * Federal Highway Administration and other Federal agencies authorized to make payments under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (Uniform Act) for displaced individuals and businesses.

What Types of Payments are Exempt?

Department of the Treasury, Bureau of the Fiscal Service	State and Local Government Securities (SLGS) payments under this program: * Payments paid through this program are issued to state and local governments to pay off tax-exempt bond issues. * Payments are used to pay off investment funds used for investing in tax-exempt municipal bonds when a state or local municipality has sold them.
Pension Benefit Guaranty Corporation	Pension Benefit Guaranty payments as follows: * Premium refunds to pension plans and plan sponsors * Financial assistance to multiemployer plans * Contractor bank payments to participants and beneficiaries
Public Defender Service for the District of Columbia	Salary payments in excess of 15% of disposable pay paid to employees of the Public Defender Service for the District of Columbia

[https://fiscal.treasury.gov/fsservices/gov/d
ebtColl/pdf/dca/dmexmpt.pdf](https://fiscal.treasury.gov/fsservices/gov/debtColl/pdf/dca/dmexmpt.pdf)

The Federal Payment was Reduced Two Months ago and the Agency Hasn't Received the Money, Where is it?

- Funds collected by Fiscal Service from the federal payment are transmitted to the headquarters or central debt facility of the agency and are distributed by that agency
- The agency must contact its headquarters for assistance in tracking the funds

Who Should the Taxpayer Call Concerning the Debt?

- Contact the federal or state agency collecting the debt which is listed in the notice received
- If the taxpayer needs information about whom to contact, call the TOP Call Center toll free at (800) 304-3107
- If the debt has been paid in full, or if the taxpayer does not owe the debt for other reasons, the agency collecting the debt is responsible for instructing Treasury to stop the offset process
- They are also responsible for returning any part of the payment that should not have been reduced

How Does the Taxpayer Pay a Delinquent Nontax Debt Owed to the United States?

- If the taxpayer has received a delinquent debt notice from the U.S. Department of the Treasury
- They can pay at Pay.gov : <https://www.pay.gov/public/form/start/16531440/>
- If the taxpayer owes a delinquent student loan, visit Debt Resolution: Federal Student Aid : <https://www.myeddebt.ed.gov/>
- For information on paying delinquent tax debt, visit the IRS website
- <https://www.irs.gov/payments>

What Does the TOP Call Center do?


- The staff at the Fiscal Service Treasury Offset Program there to help taxpayer's understand the process, including what they need to do next
- They cannot make arrangements for the taxpayer to pay off the debt, provide the taxpayer with a balance due, or refund the money, but they can tell the taxpayer who to call

Have Questions about an Offset?

- Toll Free: 800-304-3107
- Hearing impaired customers may use the Federal Relay Service by dialing 800-877-8339 to reach a Communications Assistant (CA) who will dial the toll free number

Injured Spouse

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Questions to Address to Your Client

- Did the taxpayer file a joint tax return with your spouse?
- Did the taxpayer expect a tax refund?
- Did the taxpayer receive notice that the IRS would keep
- the refund, OR has the tax refund already been kept?
- Was the tax refund kept to pay the spouse's past-due tax, child support, or federal non-tax debt, such as a student loan?
- If you answered "yes" to all four questions, the taxpayer might be able to file an Injured Spouse Claim

Injured Spouse

- Form 8379 is filed by one spouse (the injured spouse) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied to a past-due obligation of the other spouse
- By filing Form 8379, the injured spouse may be able to get back his or her share of the joint refund

Who is the Injured Spouse?

- The taxpayer may be an injured spouse if they file a joint tax return and all or part of the portion of the overpayment was, or is expected to be, applied (offset) to the legally enforceable past-due
 - Federal tax
 - State income tax
 - State unemployment compensation debts
 - Child or spousal support
 - Federal nontax debt, such as a student loan

When To File

- File Form 8379 when the taxpayer becomes aware that all or part of the share of an overpayment was, or is expected to be, applied (offset) against the spouse's legally enforceable past-due obligations
- The taxpayer must file Form 8379 for each year they meet this condition

Notice of Offset

- A Notice of Offset for federal tax debts is issued by the IRS
- A Notice of Offset for past-due state income tax, state unemployment compensation debt, child or spousal support, or federal nontax debts (such as a student loan) is issued by the U.S. Treasury Department's Bureau of the Fiscal Service

Where To File?

IF you file Form 8379 . . .	THEN mail Form 8379 . . .
with your joint return	and your joint return to the Internal Revenue Service Center for the area where you live.*
by itself after you filed your original joint return on paper	to the same Internal Revenue Service Center where you filed your original return.*
by itself after you filed your original joint return electronically	to the Internal Revenue Service Center for the area where you live.*
with an amended return (Form 1040X) or other subsequent return.	to the Internal Revenue Service Center for the area where you live.*

How To File?

- The taxpayer can file Form 8379 with the joint tax return or amended joint tax return
- They can file it by itself
- File Form 8379 with Form 1040X only if the taxpayer is amending the original return to claim a joint refund
- If filing Form 8379 with the joint return attach it to the return in the order of the attachment sequence number (located in the upper right corner of the tax form)
- Enter "Injured Spouse" in the upper left corner of page 1 of the joint return

Separate Form 8379 Filing

- If you file Form 8379 separately, please be sure to attach a copy of all Forms W-2 and W-2G for both spouses, and any Forms 1099 showing federal income tax withholding, to Form 8379
- The processing of Form 8379 may be delayed if:
 - Forms are not attached
 - Form is incomplete when filed
 - Attach a copy of your joint tax return (duplicate)

Amending the Tax Return

- When a taxpayer files an amended joint tax return (Form 1040X) to claim an additional refund and they do not want their portion of the overpayment to be applied (offset) against the spouse's legally enforceable past-due obligation(s), they will need to complete and attach another Form 8379 to allocate the additional refund

Time Needed To Process Form 8379

- Generally, if the taxpayer files Form 8379 with a joint return on paper, the time needed to process it is about 14 weeks (11 weeks if filed electronically)
- If you file Form 8379 by itself after a joint return has been processed, the time needed is about 8 weeks

Community Property States

- Arizona
- California
- Idaho
- Louisiana
- Nevada
- New Mexico
- Texas
- Washington,
- Wisconsin

Community Property
<ul style="list-style-type: none">• If the taxpayer lives in a community property state that recognizes the marriage, special rules will apply to the calculation of the injured spouse refund• Enter the community property state(s) where, at any time during the year, the taxpayer and spouse resided and intended to establish a permanent home

State Laws
<ul style="list-style-type: none">• In community property states, overpayments are considered joint property and are generally offset to legally owed past-due obligations of either spouse• However, there are exceptions• The IRS will use each state's rules to determine the amount, if any, that would be refundable to the injured spouse

State Laws
<ul style="list-style-type: none">• Under state community property laws, 50% of a joint overpayment (except the earned income credit) is applied to non-federal tax debts such as:<ul style="list-style-type: none">– Child or spousal support– Student loans– State unemployment compensation debts– State income tax• However, state laws differ on the amount of a joint overpayment that can be applied to a federal tax debt• The earned income credit is allocated to each spouse based on each spouse's earned income

State Revenue Rulings

IF you live in . . .	THEN use . . .
Arizona or Wisconsin	Rev. Rul. 2004-71 available at: http://www.irs.gov/irb/2004-30_IRB/ar10.html
California, Idaho, or Louisiana	Rev. Rul. 2004-72 available at: http://www.irs.gov/irb/2004-30_IRB/ar11.html
New Mexico, Nevada, or Washington	Rev. Rul. 2004-73 available at: http://www.irs.gov/irb/2004-30_IRB/ar12.html
Texas	Rev. Rul. 2004-74 available at: http://www.irs.gov/irb/2004-30_IRB/ar13.html

Form 8379 Community Property Issues

Form 8379 Injured Spouse Allocation OMB No. 1545-0044

File by February 28, 2014
Department of the Treasury Internal Revenue Service

► Information about Form 8379 and its separate instructions is at www.irs.gov/form8379.

Attachment Sequence No. 104

Part I Should You File This Form? You must complete this part.

1 Enter the tax year for which you are filing this form. Answer the following questions for that year.

2 Did you (or will you) file a joint return?

Yes. Go to line 3.
 No. Stop here. Do not file this form. You are not an injured spouse.

3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions)

• Federal tax • State income tax • State unemployment compensation • Child support • Spousal support
 • Federal nontax debt (such as a student loan)

Yes. Go to line 4.
 No. Stop here. Do not file this form. You are not an injured spouse.

Note. If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was (or will be) applied. See *Innocent Spouse Relief*, in the instructions for more information.

4 Are you legally obligated to pay this past-due amount?

Yes. Stop here. Do not file this form. You are not an injured spouse.
Note. If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was (or will be) applied. See *Innocent Spouse Relief*, in the instructions for more information.

No. Go to line 5a.

5a Were you a resident of a community property state at any time during the tax year entered on line 1? (see instructions)

Yes. Enter the name(s) of the community property state(s) _____
 Go to line 5b.
 No. Skip line 5b and go to line 6.

5b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? (see instructions)

Yes. Skip lines 6 through 9. Go to Part II and complete the rest of this form.
 No. Go to line 6.

- ### 25.18.1.2 (02-15-2005)
- Determining if Community Property Laws Apply
 - A preliminary but crucial step in working a federal tax case is determining if the community property laws from one of the nine community property states apply
 - This requires the existence of a legally valid marriage while domiciled in a community property state
 - It also requires an analysis of whether property was acquired while spouses were subject to community property laws (i.e., during the existence of a "community property estate")

25.18.1.2.1 (03-04-2011)

- For federal tax purposes, a taxpayer’s rights and interest in property are determined under the laws of the taxpayer’s state of domicile
- United States v. Mitchell, 403 U.S. 190 (1971); Morgan v. Commissioner, 309 U.S. 78 (1940)
- Therefore, to determine how income should be reported, it may be necessary for the examiner to determine domicile at the time that property or the right to property was acquired

25.18.1.2.1 (03-04-2011)

- The words "residence" and "domicile" do not mean the same thing
- A person may have several places of residence, but only one domicile
- A temporary place of abode may be a residence, but domicile is based on where the taxpayer intends his or her permanent home to be located
- Domicile is the place where a person has his or her true, fixed, permanent home and principal establishment and to which, whenever he is absent, he has the intention of returning. Smith v. Smith, 206 Pa. Super. 310, 213 A.2d 94 (1965)
- In general, the taxpayer’s residence may be treated as his or her domicile, unless the taxpayer asserts otherwise or this is contrary to other facts in the case
- Where a question regarding domicile arises, objective facts reflecting the taxpayer’s intention to maintain a permanent home should be examined

What IRS Will Examine?

- Whether taxpayer is on temporary work detail, attending school or stationed in the military
- Place of employment
- Location of personal residence(s)
- Location of family
- Where vehicles are registered
- Where taxpayer is registered to vote
- Whether taxpayer files a state tax return
- Other facts reflecting the taxpayer's involvement and ties to the community

Domicile

- Once domicile is established, it is presumed to continue unless it is proven to have changed
- Whitmore v. Commissioner, 25 T.C. 293 (1955); Myers v. Commissioner, 11 T.C. 447 (1948), acq., 1949-2 C.B. 3
- Therefore, if, after weighing the facts and evidence, doubt remains regarding the correct domicile, the domicile of origin prevails

Domicile Changes

- The domicile of a person does not change merely because of entry into the military and being stationed in another jurisdiction
- Physical residence in a new state must concur with the present intention to make that state his or her new domicile
- It is not enough to intend to establish domicile in that state at some future date

Different States

- Occasionally, spouses reside in different states
- Under traditional community property laws, the marital community, consisting of both spouses, could only have one place of domicile, which was determined by the domicile of the husband
- Today, if spouses have different domiciles, the interest of the spouses generally will be determined by the law of the state which has the most significant relationship to the spouses and the property
- Lane-Burslem v. Commissioner, 659 F.2d 209 (D.C. Cir. 1981); Siefert v. Sessions, 132 Wash. 2d 642, 940 P.2d 261 (1997)

Different States

- If, for example, one spouse domiciles in a community property state and the other in a common law state, the wages of the spouse residing in the community property state would be community property, but those of the other spouse would be separate property under the law of the other state
- Layman v. Commissioner, T.C. Memo. 1999-218
- Commissioner v. Cavanaugh, 125 F.2d 366 (9th Cir. 1942)
- Lane-Burslem v. Commissioner, 659 F.2d 209 (D.C. Cir. 1981) (refusing to apply Louisiana community property law to the earnings of a spouse not domiciled in Louisiana)

Wisconsin

- Wisconsin does not subject either spouse to community property unless both domicile in that state
- Wis. Stat. § 766.01(5)
- Thus, if a spouse domiciles in Wisconsin and the other spouse domiciles elsewhere, the earnings of the Wisconsin spouse would likely be characterized under Wisconsin law, but would not be community property

25.18.1.2.2 (03-04-2011)

- In addition to domicile in a community property state, there must also be a valid marriage between spouses
- States generally will recognize a marriage performed in another state
- Thus, spouses may be married in a common law state and later domicile in a community property state and become subject to that state's community property laws
- La. Civ. Code Ann. § 2401; Wis. Stat. § 766.01(5)

25.18.1.2.10 (02-15-2005)

Definition of Community Property

- Community property is generally, and broadly, defined as all property acquired during marriage that is not established to be separate property
- Community property is the default characterization of all marital assets
- It is highly favored by the laws of the Community Property States
- Community property typically includes salary, wages and other compensation for work performed during marriage, the fruits resulting from the labor and skills of each spouse, income derived from community property assets, and separate property that has been changed ("transmuted") into community property.

Form 8379

6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
 Yes. Skip lines 7 through 9 and go to Part II and complete the rest of this form.
 No. Go to line 7.

7 Did you have earned income, such as wages, salaries, or self-employment income?
 Yes. Go to line 8.
 No. Skip line 8 and go to line 9.

8 Did (or will you claim the earned income credit or additional child tax credit)?
 Yes. Skip line 9 and go to Part II and complete the rest of this form.
 No. Go to line 9.

9 Did (or will you claim a refundable tax credit? (see instructions)
 Yes. Go to Part II and complete the rest of this form.
 No. Stop here. Do not file this form. You are not an injured spouse.

Form 8379 Part II

Part II Information About the Joint Tax Return for Which This Form Is Filed

10 Enter the following information exactly as it is 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.

<small>First name, initial, and last name shown first on the return</small>	<small>Social security number shown first</small>	<small># Injured Spouse, check here</small> <input type="checkbox"/>
<small>First name, initial, and last name shown second on the return</small>	<small>Social security number shown second</small>	<small># Injured Spouse, check here</small> <input type="checkbox"/>

11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable.

12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? Yes No
 If "Yes," enter the address.

<small>Number and street</small>	<small>City, town, or post office, state, and ZIP code</small>
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For Paperwork Reduction Act Notice, see separate instructions. Cal. No. 624742 Form 8379 (Rev. 2-2015)

Same Sex Issues

- If the taxpayer has a same-sex spouse whom they legally married in a jurisdiction that recognizes same-sex marriages but they now reside in a community property state that does not recognize same-sex marriages, that state's community property laws do not apply

Refundable Credits, Lines 8 & 9

- Making work pay credit (2009 and 2010)
- Government retiree credit (2009)
- American opportunity credit (2009–2017)
- First-time homebuyer credit from Form 5405 (2008–2011)
- Credit for federal tax paid on fuels
- Adoption credit (2010 and 2011)
- Refundable prior year minimum tax
- Health coverage tax credit (2013 and earlier years)
- Premium tax credit (2014 and later years)

Allocations

- To properly determine the amount of tax owed and overpayment due to each spouse, an allocation must be made as if each spouse filed a separate tax return instead of a joint tax return
- So, each spouse must allocate his or her separate wages, self-employment income and expenses (and self-employment tax), and credits such as education credits, to the spouse who would have shown the item(s) on his or her separate return

Other Items

- Other items that may not clearly belong to either spouse (for example, a penalty on early withdrawal of savings from a joint bank account) would be equally divided

Refund Due

- The IRS will figure the amount of any refund due the injured spouse

Deductions and Credits

- If a deduction or credit would not be allowed if they had filed a separate return, use the deduction or credit shown on the joint return and allocate that amount between the spouses
- Examples :
 - Student loan interest deduction
- Examples of credits not allowed :
 - Child and dependent care credit
 - American opportunity credit
- A similar rule applies to income and deductions (such as taxable social security benefits and the IRA deduction) that are subject to special limits on a separate return
- Use the income and deductions shown on the joint return and allocate them between spouses

Form 8379 Allocation

Form 8379 (Rev. 2-2015) Page 2

Part III Allocation Between Spouses of Items on the Joint Tax Return (See the separate Form 8379 instructions for Part III.)

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2			
b. All other income			
14 Adjustments to income			
15 Standard deduction or itemized deductions			
16 Number of exemptions			
17 Credits (do not include any earned income credit)			
18 Other taxes			
19 Federal income tax withheld			
20 Payments			

Line 13 : Income

- Line 13a:
 - Enter only Form W-2 income on this line
 - Enter the separate income that each spouse earned
- Line 13b:
- Identify the type and amount
 - Allocate joint income, such as interest earned on a joint bank account
 - Be sure to allocate all income shown on the joint return

Line 14 Adjustments to Income

- Allocate each adjustment to the spouse who would have claimed it if a separate return had been filed
- For example, allocate the IRA deduction to the spouse who owns the IRA and allocate the student loan interest deduction to the spouse who is legally obligated to make the interest payments
- If there are any adjustments that do not belong exclusively to one spouse, allocate them as you determine

<p>Line 15 Standard Deduction</p>
<ul style="list-style-type: none"> • If the taxpayer uses the standard deduction on the joint tax return, enter in both columns (b) and (c) one-half of the basic standard deduction

<p>Basic Standard Deduction</p>
<ul style="list-style-type: none"> • Allocate the basic standard deduction <ul style="list-style-type: none"> – 2010—\$11,400 – 2011—\$11,600 – 2012—\$11,900 – 2013—\$12,200 – 2014—\$12,400 – 2015—\$12,600 – 2016 - \$12,600

<p>Claimed as a Dependent</p>
<ul style="list-style-type: none"> • If someone could claim either spouse as a dependent, the basic standard deduction must be calculated uses in old year worksheets provided in the instructions

Tom and Alice

- Tom and Alice were married in December 2015
- Both are claimed as dependent on their parents tax return
- Tom has wages of \$2,000 and was a full time student for all of 2015
- Alice had wages of \$1,800 and was a full time student for all of 2015 and graduated in 2015

Standard Deduction for Dependents

- However, if the taxpayer can be claimed as a dependent on another person's 2016 return, the standard deduction is the greater of:
- \$1,050, or
- The earned income plus \$350, up to the standard deduction amount

Example: Tom

Standard Deduction Worksheet for Dependents—Line 40 Keep for Your Records

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

<p>1. Is your earned income* more than \$700?</p> <p><input checked="" type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total</p> <p><input type="checkbox"/> No. Enter \$1,050</p>	<p>..... 1. \$2,350</p>
<p>2. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Single or married filing separately—\$6,300 • Married filing jointly—\$12,600 • Head of household—\$9,250 	<p>..... 2. \$6,300</p>
<p>3. Standard deduction.</p> <p>a. Enter the smaller of line 1 or line 2. If born after January 1, 1951, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b</p> <p>b. If born before January 2, 1951, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (or \$1,50 if single or head of household)</p> <p>c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40</p>	<p>..... 3a. \$2,350</p> <p>..... 3b. \$2,350</p> <p>..... 3c. \$2,350</p>

* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Example: Alice

Standard Deduction Worksheet for Dependents—Line 40 Keep for Your Records

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Is your earned income* more than \$7,000? <input checked="" type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$1,050	1. \$2,150
2. Enter the amount shown below for your filing status. • Single or married filing separately—\$6,300 • Married filing jointly—\$12,600 • Head of household—\$9,250	2. \$6,300
3. Standard deduction. a. Enter the smaller of line 1 or line 2. If born after January 1, 1951, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b b. If born before January 2, 1951, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (\$1,550 if single or head of household) c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	3a. \$2,150 3b. 3c. \$2,150

* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Age and Blindness

- The standard deduction is increased by the following amount if, at the end of 2016, the taxpayer is:
- An unmarried individual (single or head of household) and are:
 - 65 or older or blind..... \$1,550
 - 65 or older and blind..... \$3,100
- A married individual (filing jointly or separately) or a qualifying widow(er) and are:
 - 65 or older or blind..... \$1,250
 - 65 or older and blind.....\$2,500
 - Both spouses 65 or older.....\$2,500*
 - Both spouses 65 or older and blind.....\$5,000*
- * If married filing separately, these amounts apply only if the taxpayer can be claim an exemption for the spouse

Itemized Deductions

- If the taxpayer itemizes deductions, enter each spouse's separate deductions, such as employee business expenses
- Allocate other deductions as determined

Line 16 : 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, the taxpayer cannot allocate 3 exemptions by giving 1.5 exemptions to each spouse

Line 17 : Credits

- Allocate any child tax credit, child and dependent care credit, and additional child tax credit to the spouse who was allocated the qualifying child's exemption
- Do not include any earned income credit here
- The IRS will allocate it based on each spouse's income

Line 17 : Business Credits

- Allocate business credits based on each spouse's interest in the business
- Allocate any other credits as determined

Line 18: Other Taxes

- Allocate self-employment tax to the spouse who earned the self-employment income
- Allocate the excess advance premium tax credit repayment and the individual responsibility payment for health care in any way the taxpayer chooses
- Allocate the Net Investment Income Tax (Form 8960) consistently with the allocation used for net investment income on Line 13b

Line 19 : Federal Income Tax Withheld

- Enter federal income tax withheld from each spouse's income as shown on Forms W-2, W-2G, and 1099
- Be sure to attach copies of these forms to the tax return or to Form 8379 if they are filing it by itself
- Also include on this line any excess social security or tier 1 Railroad Retirement (RRTA) tax withheld and any Additional Medicare Tax withholding from Form 8959, line 24, attributed to each spouse

Line 20 : Payments

- The taxpayer can allocate joint estimated tax payments in any way they choose as long as both spouses agree
- If the taxpayers cannot agree, the estimated tax payments will be allocated according to formula

Estimated Tax Formula for Allocation

$$\frac{\text{Each spouse's separate tax liability}}{\text{Both separate tax liabilities}} \times \text{Estimated tax payments}$$

Example

- Each Spouse's Separate Tax Liability/Both Separate Tax Liabilities x Estimated Tax Payments:
- Example: The taxpayer had a \$5,200 tax liability for the year
- The spouse had a \$2,200 tax liability for the year
- The tax liabilities together are \$7,400
- Together, the taxpayer and spouse made estimated tax payments totaling \$10,000
- The Taxpayer's allocated estimated tax payments: $5,200/7,400 \times 10,000 = \$7,027$
- The Spouse's allocated estimated tax payments: $2,200/7,400 \times 10,000 = \$2,973$

Separate Estimated Tax Payments

- Allocate each spouse's separate estimated tax payments to the spouse who made them

Daytime Phone Number

- Providing a daytime phone number may help speed the processing of Form 8379
- The IRS may have questions about items the form
- Questions addressed over the phone, can avoid IRS mailing a letter

Lance and Theresa

- Lance Income \$55,000
- Lance has student loan interest of \$2,500
- Theresa Income \$30,000
- Theresa self employed income \$7,500 with SE Tax of \$1,060
- They have 2 children both under age 17 and eligible for the child tax credit
- They had \$6,000 and \$8,000 withheld from W-2 income
- Before their marriage, Lance had a federal tax balance of \$10,000 which he has been trying to pay off
- Theresa wants to file as an injured spouse and is not responsible for that debt

Form 8379

Form 8379 (Rev. 2-2015) Page 2

Part III Allocation Between Spouses of Items on the Joint Tax Return (See the separate Form 8379 instructions for Part III.)		(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
Allocated Items (Column (a) must equal columns (b) + (c))				
13	Income: a. Income reported on Form(s) W-2	85,000	30,000	60,000
	b. All other income	7,500	7,500	0
14	Adjustments to income	3,030	530	2,500
15	Standard deduction or itemized deductions	12,600	6,300	6,300
16	Number of exemptions	16,200	8,100	8,100
17	Credits (do not include any earned income credit)	2,000	1,000	1,000
18	Other taxes	1,060	1,060	0
19	Federal income tax withheld	14,000	6,000	8,000
20	Payments			

IRS Will Figure the Final Amounts

- IRS uses a formula to calculate the allowed amount of refunds due each taxpayer
- The injured spouse must have had income and withholding in order to obtain any amount of refund
- If no withholding there is nothing generally to refund as amounts are attributed to the other spouse

Common Mistakes



Common Mistakes

- If the taxpayer files Form 8379 separately, do not include a copy of the joint tax return
- This will prevent delays in processing the allocation
- Make sure to enclose copies of all Forms W-2 and W-2G for both spouses, and any Forms 1099 showing income tax withheld

Common Mistakes
<ul style="list-style-type: none">• .If you file Form 8379 with your joint tax return or amended joint tax return, enter "Injured Spouse" in the upper left corner of page 1 of your joint return.Any dependency exemptions must be• entered in whole numbers. Do not use fractions.• Items of income, expenses, credits and deductions must be allocated to the spouse who would have entered the item on his or• her separate return.

Common Mistakes
<ul style="list-style-type: none">• If the taxpayer files Form 8379 with the joint tax return or amended joint tax return, enter "Injured Spouse" in the upper left corner of page 1 of the joint return• Any dependency exemptions must be entered in whole numbers• Do not use fractions

Common Mistakes
<ul style="list-style-type: none">• Items of income, expenses, credits and deductions must be allocated to the spouse who would have entered the item on his or her separate return

Common Mistakes

- Make sure the debt is subject to offset (for example, a legally enforceable past-due federal tax, state income tax, child or spousal support, state unemployment compensation debts, or other federal nontax debt, such as a student loan)

Part IV

Part IV Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

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
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
			Check <input type="checkbox"/> if self-employed
	Firm's name	Firm's EIN	
	Firm's address	Phone no.	

Form 8379 (Rev. 2-2015)

Other States Forms

HAWAIIAN SOGINJ INJURED SPOUSE CLAIM FORM (attach to the front of your return.) 2013

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

1. Filed a joint return with the spouse during the debt;
2. Received income (such as wages, interest, etc.);
3. Made payments (such as withholding and estimated tax payments); and,
4. No repayments, all or part of which may or will be applied to the following debts owed by the other spouse: past due state or federal income taxes, the 2004 tax lien or other state debt that has been referred to the Central Collection Unit.

Taxpayer Information as shown on joint tax returns

Enter the spouse and Social Security Numbers exactly as shown on the tax return for which you are filing this form. The spouse's name, date of birth and sex must appear on the return.

First name, initial and last name shown on the return	Social Security Number shown on	Date of birth
First name, initial and last name shown on the return	Social Security Number shown on	Date of birth
Business name and address of injured spouse	Sex	Married <input type="checkbox"/> Not married <input type="checkbox"/>

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 the name your refund should be your name only. Yes No

Allocation Between Spouses (See instructions.)

ALLOCATION ITEMS	JOINT	INJURED SPOUSE	OTHER SPOUSE
A. AGGREGATE WAGES FROM FEDERAL FORMS 1042, 1042-S, 1099 OR 1099-MISC			
1. Wages			
2. Other income			
B. ALLOCATION OF INCOME			
A. AGGREGATE TAX REVENUE			
1. Interest			
2. Dividends			
3. Capital gains			
4. Other income			
C. AGGREGATE TAX CREDITS			
1. Non-refundable			
2. Refundable			
D. AGGREGATE TAX DEFERRED			
1. Non-refundable			
2. Refundable			
E. AGGREGATE TAX PAID			
1. Non-refundable			
2. Refundable			

The Commissioner'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 originating agency if the refund has already been

Injured Spouse – Iowa

- The "injured spouse" designation is not recognized by the State of Iowa when using Status 2: Married filing a joint return or Status 3: Married filing separately on a combined return
- If the spouse's refund will be used to pay a federal, state, county or city debt, the taxpayer must use the IA 1040, filing Status 4: Married filing separate returns to prevent the refund from being applied to the spouse's debt
- Examples of "debt" include unpaid child support, college loans, tax, court fees and fines, and overpayments of FIP, food stamps/SNAP, and unemployment

Tax Trails

- <https://www.irs.gov/individuals/tax-trails-can-i-file-an-injured-spouse-claim-10>

Tax Trails - Can I File an Injured Spouse Claim?   

Are you filing a joint return?

[Yes](#) [No](#)

Tax Trails

Tax Trails - Can I File an Injured Spouse Claim?   

Are you legally liable for the past-due amount?

Note: Amounts due on prior year joint tax returns are payable by you and your spouse. If you feel you are not liable for tax on a prior joint return, you may qualify for innocent spouse relief. Do not file an injured spouse claim. Instead, file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, refer to Publication 571, Innocent Spouse Relief.

[Yes](#) [No](#)

Tax Trails

Tax Trails - Can I File an Injured Spouse Claim? ♥ 📄 📱

Are you legally liable for the past-due amount?

Note: Amounts due on prior year joint tax returns are payable by you and your spouse. If you feel you are not liable for tax on a prior joint return, you may qualify for innocent spouse relief. Do not file an injured spouse claim. Instead, file Form 982, Request for Innocent Spouse Relief. For more information on innocent spouse relief, refer to Publication 971, Innocent Spouse Relief.

Yes No

CALT Website

<http://www.calt.iastate.edu/>



Tour of the CALT Website



Please Welcome

Phil Harris

- Professor, Agricultural and Applied Economics – University of Wisconsin- Madison
 - J.D., University of Chicago, 1977
 - M.A., Economics, University of Chicago, 1975
 - B.S., Economics, Iowa State University, 1973
- His research program focuses on business and tax planning for agricultural producers
- The program includes information on the choice of entity for organizing a farm business and for transferring a farm business to the next generation
- Income, estate and gift tax consequences as well as non-tax issues

Phil Harris

Phil Harris



CALT Speaker

- September 9, 2016 Farm Tax Seminar
- The session will also be available via webinar
- Instructor – Farm and Urban Tax School
- November 21 – 22 – Waterloo
- December 12 – 13 - Ames

Fall Tax Schools

- Though they are named the Farm and Urban Tax Schools the schools cover more than farm issues
- Common return issues for all kinds of returns are covered
- All kinds of business entities
- Problematic issues
- Sometimes we even get into to issues that you many encounter only once or twice a year or tax season
- The Tax Schools are a blend of diverse topics of interest to all tax professionals
- This year: New instructors with diverse backgrounds
- Your adventure awaits at Iowa State's Center for Agricultural Law and Taxation

Farm and Urban Tax Schools 2016

- November 2, 2016 to December 13, 2016
- 8 Locations in Iowa and Online Webinar
- Save the Date for the 2016 Annual Farm and Urban Income Tax Schools
- The program is intended for tax professionals and is designed to provide up-to-date training on current tax law and regulations
 - November 2-3: Maquoketa
 - November 7-8: Red Oak
 - November 9-10: Sheldon
 - November 14-15: Mason City
 - November 17-18: Ottumwa
 - November 21-22: Waterloo
 - December 5-6: Denison
 - December 12-13: Ames and Live Webinar

September Farm Tax School Navigating Changing Times

- September 8, 2016 to September 9, 2016, Ames, Iowa and Online
- Attend any one day or both days, either in-person or online! Company discount for 3 or more individuals from the same employer!
- **Ag Law Seminar, September 8**
- Our Thursday seminar will offer practical, interesting information you can immediately apply in your practice or ag-related business. You'll leave with forms and other tools to help you more efficiently serve your ag clients.
- **Farm Tax Workshop, September 9**
- Our Friday seminar will be a comprehensive one-day farm tax workshop designed to equip tax practitioners with the tools they need to prepare farm income tax returns, from the simple to the complex.
- Online Registration: <https://goo.gl/pdJTK5>

Registration Fees

- **Early Rate - Registered on/by August 31**
 - Attend in person or watch from your computer
 - Any one day: \$200
 - Both days: \$350
 - Company Discount: \$10 discount per individual if 3 or more are registered from the same employer - this is available for either on-site or online attendance
- **Late Rate - Registered after August 31**
 - Attend in person or watch from your computer
 - Any one day: \$220
 - Both days: \$370
 - Company Discount: \$10 discount per individual if 3 or more are registered from the same employer - this is available for either on-site or online attendance

Continuing Education

- **Ag Law Seminar (September 8)**
 - Continuing Legal Education (CLEs) - 7 hours (including one hour of ethics)
 - Others Professional Education (CPEs) - 7-8 hours (including one hour of ethics)
- **Farm Tax Workshop (September 9)**
 - Continuing Legal Education (CLEs) - 7 hours (including one hour of ethics)
 - Others Professional Education (CPEs) - 7-8 hours (including one hour of ethics)

Speakers

- **Ag Law Seminar**
 - Shannon Ferrell, Associate Professor, Agricultural Economics, Oklahoma State University
 - Eldon McAfee, Shareholder, Brick Gentry P.C.
 - Erin Herbold-Swalwell, Shareholder, Brick Gentry P.C.
 - Julia Vyskocil, Shareholder, Brick Gentry P.C.
 - Pat Dillon, Dillon Law P.C.
 - Professor Neil Hamilton, Director of Drake Law School Agricultural Law Center
 - John Baker, Iowa State's Beginning Farmer Center Administrator
 - Jennifer Zwagerman, Associate Director of Drake Law School Agricultural Law Center
 - Kristine Tidgren, Assistant Director for the Center for Agricultural Law & Taxation
- **Farm Tax Workshop**
 - Philip E. Harris, JD, University of Wisconsin professor
 - Kristy Maitre, Tax Specialist with the Center for Agricultural Law & Taxation

Farm Tax Seminar Topics

Legislative Update: The Protecting Americans from Tax Hikes Act of 2015 (PATH Act) and the Consolidated Appropriations Act, 2016 (CAA of 2016)

Income Issues

- Constructive Receipt
- Installment Sales of Livestock
- Hedging and Other Marketing Transactions
- Farm Income Averaging
- Farm vs. Nonfarm Income
- Easements
- Sale vs. Lease of Equipment by a Retiring Farmer
- Conservation Reserve Program Payments
- Income in Respect of a Decedent
- Reporting Property as Self-rental on Schedule E (Form 1040)

Deduction Issues

- Tangible Property Regulations
- Lease vs. Purchase of Farm Equipment
- Segregating Fertilizer Costs
- Domestic Production Activity Deduction
- Start Up Expenses

Farm Tax Seminar Topics

- Entity Issues
- Partnership Formation and Contributed Assets with Debt in Excess of Tax Basis
- Guaranteed Payments
- Qualified Joint Ventures
- Issues for Farmers with Multiple Entities
- Miscellaneous Farm Issues
- Material Participation
- Capitalization of Preproduction Expenses
- Farm Inventory
- Hobby Losses
- Gift of Commodities
- Valuation of growing crops
- Cases and Rulings: A summary of rulings and cases from the past year that affect farmers

Accommodations

- Quality Inn & Suites Starlite Village Conference Center
- 2601 East 13th Street, Ames, Iowa
- Discounted overnight rooms are available for \$89.00 per night (for the dates of September 7, 8 and 9)
- Call the hotel at 515-232-9260 and mention you are attending the Iowa State University September Seminars

Summer Webinars

- Net Operating Losses
- The Portability Election
- IRS Return Preparer Penalties Overview
- Miscellaneous Income
- New Developments
- Tax Research with Limited Resources
- IRS Representation
- Inventory Issues
- Preparing for an IRS Audit
- Appeals – How to Write Your Appeals Request
- Start Up Costs
- Hobby Losses

Beginning Tax Preparers Class

- CALT is working on offering a basic class for NEW tax preparers this fall in October
- The week long webinar will cover the basics an individual needs to know such as:
 - Requirement to file
 - Dependents
 - Filing Status
 - Itemized deductions
 - Education Credits
- Other issues a first or second year preparer needs to know as well as a refresher for others who need to brush up on issues
- The class will be a week long or more and will be offered at a special rate

The Scoop

- Throughout the filing season two Scoops will be held on Scoop Dates
 - 8:00 – 8:30 am Central time
 - 12:00 – 12:30 Central time
- This assists with accommodating our west coast practitioners
- The same information will be shared at both sessions
- You have the option of registering for whatever session suits your schedule
- <https://www.calt.iastate.edu/calendar-node-field-seminar-date/month>

Future Scoop Dates

- August 24, 2016
- September 7, 2016
- October 5, 2016
- October 19, 2016
- November 16, 2016
- December 14, 2016
- <http://www.calt.iastate.edu/calendar-node-field-seminar-date/month>

The CALT Staff

John D. Lawrence
Interim Director
Associate Dean, College of Agriculture & Life Sciences Extension
Programs and Outreach
Director, Agriculture & Natural Resources Extension
132 Currier Hall
Iowa State University
Ames, Iowa 50011-3550



Kristine A. Tidgren
Assistant Director
E-mail: ktidgren@iastate.edu
Phone: (515) 294-4365
Fax: (515) 294-0700



The CALT Staff

Kristy S. Maitre
Tax Specialist
E-mail: ksmaitre@iastate.edu
Phone: (515) 296-3810
Fax: (515) 294-0700



Tiffany L. Kayser
Program Administrator
E-mail: tkayser@iastate.edu
Phone: (515) 294-5217
Fax: (515) 294-0700