

The Department of Treasury's Bureau of Fiscal Service (BFS), which issues IRS tax refunds, has been authorized by Congress to conduct the Treasury Offset Program (TOP). Through this program, your refund or overpayment may be reduced by BFS and offset to pay:

- (1) Past-due child support;
- (2) Federal agency non-tax debts;
- (3) State income tax obligations; or
- (4) Certain unemployment compensation debts owed to a state. (Generally, these are debts for compensation that was paid due to fraud, or (2) for contributions owing to a state fund that were not paid due to fraud).

You can contact the agency with which you have a debt to determine if your debt was submitted for a tax refund offset. You may call BFS' TOP call center at the number below for an agency address and phone number. If your debt was submitted for offset, BFS will take as much of your refund as is needed to pay off the debt and send it to the agency you owe. Any portion of your refund remaining after offset will be issued in a check to you or direct deposited for you.

BFS will send you a notice if an offset occurs. The notice will reflect the original refund amount, your offset amount, the agency receiving the payment, and the address and telephone number of the agency. BFS will notify the IRS of the amount taken from your refund. Contact the agency shown on the notice if you believe you do not owe the debt, or if you are disputing the amount taken from your refund. If a notice is not received, contact BFS' TOP call center at 800-304-3107 or TDD 866-297-0517. The available hours are Monday through Friday 7:30 a.m. to 5 p.m. CST. Contact the IRS only if your original refund amount shown on the BFS offset notice differs from the refund amount shown on your tax return.

If you filed a joint return and you are not responsible for the debt, but you are entitled to a portion of the refund, you may request your portion of the refund by filing [Form 8379](#) (PDF), Injured Spouse Allocation. You may file Form 8379 with your original joint tax return ( [Form 1040](#) (PDF), [Form 1040A](#) (PDF), or [Form 1040EZ](#) (PDF)), with your amended joint tax return ( [Form 1040X](#) (PDF)), or by itself after you are notified of an offset. If you file a Form 8379 with your joint return, write "INJURED SPOUSE" in the top left corner of the first page of the joint return. The IRS will process your Form 8379 before an offset occurs. If you file Form 8379 with your original or amended joint tax return, it may take 11 weeks for electronically filed returns or 14 weeks if you file a paper return, to process your return.

If you file Form 8379 by itself, it must show both spouses' social security numbers in the same order as they appeared on your joint income tax return. You, the "injured" spouse, must sign the form. Follow the instructions on Form 8379 carefully and be sure to attach the required forms to avoid delays. Do not attach the previously filed joint tax return to the Form 8379. Send Form 8379 to the Service Center where you filed your original return and allow at least 8 weeks for the IRS to process your Form 8379. The IRS will compute the injured spouse's share of the joint return, and if you lived in a community property state during the tax year, the IRS will divide the joint refund based upon state law. Not all debts are subject to a tax refund offset. To determine if a debt is owed (other than federal tax), and whether an offset will occur, contact BFS' TOP call center at 800-304-3107 (for TTY/TDD help, call 866-297-0517).