

## **INSTRUCTIONS**

Please note this form is to be used when a spouse of a person owing child support agrees to voluntarily waive his or her right to claim a portion of the jointly-filed federal income tax refund. By completing this form and sending it to MDHS, the amount of the tax offset can be applied to the child support arrearage without the otherwise required six-month delay.

The parent who owes support should provide the case numbers of all open child support cases in which he or she is designated as the noncustodial parent. The names of both the parent who owes support and the current spouse of the parent who owes support should be printed in the corresponding blanks. The current home address (not a Post Office box) should be provided. Both the parent who owes support and the current spouse must sign and date the document and provide ONLY the LAST FOUR digits of their social security numbers.

The completed document can be mailed or e-mailed to MDHS at the addresses listed on the form.

**REQUEST TO RELEASE IRS JOINT TAX REFUND (INJURED SPOUSE WAIVER)**

Case Number(s): \_\_\_\_\_

I, \_\_\_\_\_ (Parent Who Owes Support) and \_\_\_\_\_ (Current Spouse) currently living at \_\_\_\_\_ (Address) request our IRS joint Federal income tax refund that has been intercepted by the Mississippi Department of Human Services, Division of Child Support Enforcement (MDHS-DCSE) to be released to MDHS-DCSE to be applied to the child support arrearage. As the current spouse, I understand that I have not and will not file an IRS Injured Spouse Allocation Form (No. 8379). However, if at any time after this refund has been released, if I, my spouse/joint filer or anyone on our behalf files an amended refund, we will be subject to collection procedures by MDHS-DCSE to recoup the refund.

We certify that the above statements are true and correct to the best of our knowledge. We understand that we make the above statements under penalty of perjury in accordance with Mississippi Law.

\_\_\_\_\_  
Parent Who Owes Support

\_\_\_\_\_  
Current Spouse

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
SSN (last 4 digits)

\_\_\_\_\_  
SSN (last 4 digits)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Send to: [mdhs.childsupport@mdhs.ms.gov](mailto:mdhs.childsupport@mdhs.ms.gov)  
MDHS Child Support Tax Offset Unit  
Post Office Box 352  
Jackson, MS 39205