

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 current home address (not a Post Office box) should be provided. The form ***must be notarized***, signed and dated by both the parent who owes support and the current spouse. Please provide ONLY the LAST FOUR digits of both the parent who owes support and the current spouse's social security numbers. A copy of a picture ID for the parent owing support and current spouse must be provided to MDHS.

The completed document can be mailed or e-mailed to MDHS at the addresses listed on the form. A copy of the picture ID for both spouses must also be mailed or e-mailed with 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. I also understand offsets above a certain threshold are subject to further review by the IRS and may not be allowed to be released earlier than the planned distribution date by MDHS.

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.

Signature: Parent Who Owes Support

Signature: Current Spouse

SSN (last 4 digits)

SSN (last 4 digits)

SWORN TO AND SUBSCRIBED before me on this the _____ day of

_____, _____.

Notary Public

My Commission Expires: _____

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