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**DCSE Policy & Procedures Unit**  
**Policy Update**  
**PPU 03-06-012**  
**June 30, 2003**

**SUBJECT: Injured Spouse Waivers vs. Injured Spouse Claims (IRS)**  
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This PPU is to notify all IV-D staff of general information only. The following information will be added to the Policy Section of OPUM, PO.08 TAX OFFSET. **SAVE** this email for future reference. Please contact the Policy Unit if you have any questions regarding these or any other changes at **\*DCSE-POLICY, CSE.POLICY or (602) 274-7951.**  
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The ***Injured Spouse Waiver*** on ATLAS (FAGO0001/F0066) is a sworn statement that the spouse of an obligor has not and will not file an injured spouse claim with the IRS to have his/her portion of a joint tax intercept refunded. When the spouse of an obligor signs an Injured Spouse Waiver, he/she voluntarily waives the right to his/her portion of a tax intercept.

An injured spouse's waiver is presented to DCSE and if approved by Clearinghouse allows DCSE to release the intercept held in undistributed collections (code: Tax Intercept from Joint Return, STIJ) to the obligor's case(s). If the obligor has more than one case the intercept is allocated proportionately to all his/her cases.

A *claim* is the opposite of waiver. By filing an ***Injured Spouse's Claim*** with the IRS (IRS form 8379A), the spouse of an obligor is asserting his/her right to his/her portion of a federal tax refund.