

**ARKANSAS TAX APPEALS COMMISSION
JOINT REFUND OFFSET PETITION ADDENDUM**

(See Instructions)

Part I Taxpayer and Case Information.

Nondebtor Spouse: _____ DFA Letter ID: _____

Debtor Spouse: _____ Docket No. (if assigned): _____

Claimant Agency: _____

Part II Calculation of Refund Attributable to Each Spouse.

Use this worksheet to calculate the amount of the total refund that is attributable to each spouse.

| | | | Nondebtor Spouse | Debtor Spouse | Total |
|-----------------------------|------------------------------------|-----------------------------|------------------|---------------|-------|
| <i>Tax Amounts</i> | | | | | |
| Line 1 | Tax | Form AR1000F, line 29 | | | |
| Line 2 | Other taxes | Form AR1000F, lines 31 & 32 | | | |
| Line 3 | Total taxes | Add lines 1 and 2 | | | |
| <i>Credits and Payments</i> | | | | | |
| Line 4 | Personal Tax Credit | Form AR1000F, line 34 | | | |
| Line 5 | Child Care Credit | Form AR1000F, line 35 | | | |
| Line 6 | Other Credits | Form AR1000F, line 36 | | | |
| Line 7 | Payments | Form AR1000F, line 46 | | | |
| Line 8 | Total Credits and Payments | Add lines 4 through 7 | | | |
| Line 9 | Proportionate Shares of Tax Refund | Subtract Line 3 from Line 8 | | | |

Part III Checklist of Required Items. *Provide all necessary documentation; see Instructions for details.*

- Provide a completed Claimant Agency Nondebtor Certification or equivalent documentation from the Claimant Agency certifying that you, the Nondebtor Spouse, do not owe money to the agency.ⁱ
- Provide all tax documents needed to support the share of the tax refund you are entitled to as the Nondebtor Spouse, such as your complete Arkansas tax return and all forms W-2 or 1099.ⁱⁱ
- Provide a copy of the Notice of Refund Offset issued by the Department of Finance and Administration.ⁱⁱⁱ
- Provide the signature of the Nondebtor Spouse on the petition.^{iv}

Instructions: Petition Addendum – Joint Refund Offset

(Rev. Oct. 2024)

General Instructions

This petition addendum and the related documents must be included with any petition seeking spousal relief from a proposed joint refund offset. Only spousal relief claims can be heard. **The Tax Appeals Commission cannot hear an appeal of the validity of the debt listed as owed by Debtor Spouse or whether the debt has been paid.**

“Nondebtor Spouse” refers to the spouse not identified as owing a debt to the Claimant Agency, who is the taxpayer petitioning for spousal relief from a Joint Refund Offset. “Debtor Spouse” refers to the individual identified as owing the debt, with whom the Nondebtor Spouse filed a joint return.

“Claimant Agency” is the governmental agency or entity that has submitted a debt to the Department of Finance and Administration for collection by tax refund offset. “DFA” means the Department of Finance and Administration.

Information concerning the appeal process and the Commission’s Rules of Procedure is available online at <https://tac.arkansas.gov>. Questions regarding this form should be directed to the Commission at tac@arkansas.gov or 501-682-2741. Questions about the debt itself should be directed to the Claimant Agency.

Specific Instructions

Part I – Taxpayer and Case Information

Enter the information for the Nondebtor Spouse seeking relief and for the Debtor Spouse identified in the DFA Notice of Refund Offset, including the Claimant Agency and the DFA Letter ID for the Notice. (Listing on this form as the Debtor Spouse does not constitute any admission or evidence of the debt.) If you have already filed a petition, provide the docket number for your case.

Part II – Calculation of Refund Attributable to Each Spouse

The total refund claimed on a joint return can be attributed to one or the other spouse, or each spouse could share in the refund depending on the tax incurred, tax withheld as reported on Forms W-2 or 1099, and payments made. Only the portion of the refund that is attributable to the Nondebtor Spouse is eligible for relief. Use the worksheet to calculate the amount of the total refund that is attributable to each spouse. References to the related lines on your return are provided in the worksheet. The amounts you enter in the “Total” column must agree with the amounts shown on your return. Taxes, credits, and payments should be assigned to the relevant individuals or split where appropriate. Nonrefundable credits exceeding an individual’s proportionate share of tax should be assigned to the other spouse.

Part III – Checklist of Required Items

Include with the petition and this addendum each listed item. **If any are missing, your petition could be rejected.**

- ⁱ A completed Claimant Agency Nondebtor Certification form or equivalent document from the Claimant Agency certifying that the Nondebtor Spouse is not a debtor of the Claimant Agency.
- ⁱⁱ Documents to support the amount of refund that is attributable to the Nondebtor Spouse. This documentation must support the share of the Nondebtor Spouse’s payment of tax and the resulting amount of the joint refund that is not subject to setoff. Include a complete copy of the individual income tax return (typically form AR1000F), all forms W-2 and 1099, and any other documentation that supports the credits allowable for each spouse, and the Arkansas income taxes owed and paid by each spouse.
- ⁱⁱⁱ A copy of the Notice of Refund Offset issued by DFA, which is needed to confirm which spouse is listed as owing the debt, what agency is the Claimant Agency, and the amount of the proposed offset.
- ^{iv} The Nondebtor Spouse must sign the petition. The Debtor Spouse’s signature is not needed or sufficient.



ARKANSAS TAX APPEALS COMMISSION

CLAIMANT AGENCY NONDEBTOR CERTIFICATION FOR INCOME TAX JOINT REFUND OFFSET APPEAL

Instructions: Arkansas state or local government agencies may collect debts by intercepting state income tax refunds. For spouses filing a joint Arkansas income tax return, the spouse who does not owe the debt (the “Nondebtor Spouse”) can request that his or her share of a tax overpayment be refunded instead of being applied to the debt of the spouse who does owe the debt. The Nondebtor Spouse must prove that he or she does not owe money to the agency by obtaining documentation certified by the agency verifying that the Nondebtor Spouse is not a debtor of the claimant agency. See Ark. Code Ann. § 26-36-315(c)(1)(B)(i). This form is provided for that purpose, or the agency’s own format may be used. Once completed and signed by an authorized individual for the agency, the completed form should be returned to the Nondebtor Spouse, who is responsible for filing it with the Tax Appeals Commission.

Claimant Agency: _____

Nondebtor Spouse full name: _____

Nondebtor Spouse account, SSN, or other identifier: _____

Nondebtor Spouse city and state: _____

The records of the claimant agency reflect that (*mark whichever best applies*):

- The Nondebtor Spouse named above is not a debtor of the agency.
- The agency does not have any record of debts owed by the Nondebtor Spouse named above.
- The Nondebtor Spouse named above has a balance due of \$0.00.
- Other. Explain: _____

I certify that this information is true and correct.

Signature

Date

Printed Name

Title