

# Economic Impact Payment and Injured Spouse Relief

## Cross References

- Form 8379, *Injured Spouse Allocation*
- IR-2020-192, August 25, 2020

When a joint tax return is filed, both taxpayers are jointly and individually liable for the tax and any interest or penalty due on the return, even if they later divorce. An injured spouse is a taxpayer who files a joint return and all or part of a refund is, or is expected to be, applied against debts of the other spouse, such as past-due federal tax, child or spousal support, student loans, state income tax, and state unemployment debt. If an injured spouse is not legally obligated to pay the past due debt of the other spouse, and the injured spouse meets other requirements, the injured spouse can file Form 8379, *Injured Spouse Allocation*, to receive his or her share of a federal tax refund.

The IRS has announced that it will soon send catch-up Economic Impact Payment (EIP) checks to about 50,000 individuals whose portion of the EIP was diverted to pay their spouse's past-due child support.

These catch-up payments are due to be issued in early-to-mid-September. They will be mailed as checks to any eligible spouse who submitted Form 8379 along with their 2019 federal income tax return, or in some cases, their 2018 return. These spouses do not need to take any action to get their money. The IRS will automatically issue the portion of the EIP that was applied to the other spouse's debt.

The IRS is aware that some individuals did not file a Form 8379 and did not receive their portion of the EIP for the same reason above. These individuals also do not need to take any action and do not need to submit a Form 8379. The IRS does not yet have a timeframe but will automatically issue the portion of the EIP that was applied to the other spouse's debt at a later date.

Affected taxpayers can check the status of their Payment by using the Get My Payment tool, available only on [www.irs.gov](http://www.irs.gov).

For more information, see the Receiving My Payment section of the Frequently Asked Questions in the Economic Payment Information Center on [www.irs.gov](http://www.irs.gov).