

## Injured/Nonliable Spouse Recapture Allocation Worksheet (Revenue Recapture Agencies)

Injured (nonliable) Spouse name: \_\_\_\_\_

Liabile Spouse name: \_\_\_\_\_

Tax year for recaptured refund: \_\_\_\_\_

Recapture amount received by your agency: \$ \_\_\_\_\_

Step 1: **Nonliable** spouse's gross income: \$ \_\_\_\_\_

Source of income

W-2: \_\_\_\_\_

1099: \_\_\_\_\_

Interest earned: \_\_\_\_\_

Total : \_\_\_\_\_

(Enter this total on Step 1)

Step 2: Total household gross income: \$ \_\_\_\_\_

(Adjusted gross income from federal income tax return)

Step 3: Nonliable spouse's percentage of gross income: \_\_\_\_\_

(Maximum 100%)

How to calculate: Step 1 amount divided by Step 2 amount

Step 4: Amount of recapture + the \$15 recapture fee: \$ \_\_\_\_\_

Step 5: Apply nonliable spouse's percentage to  
the total recapture for your agency

(Step 3 percentage X Step 4 amount): \$ \_\_\_\_\_

The Step 5 amount is the portion of the recapture to be refunded to the nonliable/injured spouse.

After making this calculation, **ALWAYS** contact the MN Dept. of Revenue Recapture Unit before refunding the money to the nonliable/injured spouse. We will see if the nonliable/injured spouse has any other obligations and advise you to refund the recapture or return it to MN Dept. of Revenue.

Contact us by:

- Web message in eServices for Revenue Recapture
- Email: [revenue.recapture@state.mn.us](mailto:revenue.recapture@state.mn.us)
- Phone: 651-556-3037