

Request for Innocent Spouse Relief
(And Separation of Liability and Equitable Relief)

▶ Do not file with your tax return. ▶ See separate instructions.

Part I Should you file this form? You must complete this part for each tax year.

Important things you should know

- Answer all the questions on this form that apply, attach any necessary documentation, and sign on page 4. Do not delay filing this form because of missing documentation. See instructions.
- By law, the IRS must contact the person who was your spouse for the years you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released. See instructions for details.
- If you need help, see *How To Get Help* in the instructions.

1 Enter each tax year you want relief. It is important to enter the correct year. For example, if the IRS used your 2006 income tax refund to pay a 2004 tax amount you jointly owed, enter tax year 2004, not tax year 2006 ▶

Caution. The IRS generally cannot collect the amount you owe until your request for each year is resolved. However, the time the IRS has to collect is extended. See *Collection Statute of Limitations* on page 3 of the instructions.

2 Check the box for each year you would like a refund if you qualify for relief. You may be required to provide proof of payment. See instructions ▶

3 Did the IRS use your share of the joint refund to pay your spouse's past-due debt: federal tax, state income tax, child support, spousal support, or federal non-tax debt such as a student loan?

- If "Yes," stop here; do not file this form for that tax year. Instead, file Form 8379. See instructions.
- If "No," go to line 4

4 Did you file a joint return for the tax year listed on line 1?

- If "Yes," skip line 5 and go to line 6.
- If "No," go to line 5

5 If you did not file a joint return for that tax year, were you a resident of Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin?

- If "Yes," see *Community Property Laws* on page 2 of the instructions.
- If "No" on both lines 4 and 5, stop here. Do not file this form for that tax year

*If you want relief for more than 3 years, fill out an additional form.

| | Tax Year 1 | | Tax Year 2 | | Tax Year 3* | |
|----------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | | | | | | |
| 2 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | Yes | No | Yes | No | Yes | No |
| 4 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Tell us about yourself

| | | |
|---|----------------------------------|--------|
| 6 Your current name (see instructions) | Your social security number | |
| Your current home address (number and street). If a P.O. box, see instructions. | Apt. no. | County |
| City, town or post office, state, and ZIP code. If a foreign address, see instructions. | Best daytime phone number () | |

Part III Tell us about you and your spouse for the tax years you want relief

7 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.

| | | |
|---|-----------------------------------|--|
| That person's current name | Social security number (if known) | |
| Current home address (number and street) (if known). If a P.O. box, see instructions. | Apt. no. | |
| City, town or post office, state, and ZIP code. If a foreign address, see instructions. | Best daytime phone number () | |

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part III (Continued)

8 What is the current marital status between you and the person on line 7?

Married and still living together

Married and living apart since MM DD YYYY

Widowed since MM DD YYYY

Attach a photocopy of the death certificate and will (if one exists).

Legally separated since MM DD YYYY

Attach a photocopy of your entire separation agreement.

Divorced since MM DD YYYY

Attach a photocopy of your entire divorce decree.

Note. A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

9 What was the highest level of education you had completed when the return(s) were filed? If the answers are not the same for all tax years, explain.

High school diploma, equivalent, or less

Some college

College degree or higher. List any degrees you have

List any college-level business or tax-related courses you completed

Explain

10 Were you a victim of spousal abuse or domestic violence during any of the tax years you want relief? If the answers are not the same for all the tax years, explain.

Yes. Attach a statement to explain the situation and when it started. Provide photocopies of any documentation, such as police reports, a restraining order, a doctor's report or letter, or a notarized statement from someone who was aware of the situation.

No.

11 Did you sign the return(s)? If the answers are not the same for all the tax years, explain.

Yes. If you were forced to sign under threat of harm (duress), check here. See instructions.

No. Your signature was forged. See instructions.

12 When any of the returns were signed, did you have a mental or physical health problem or do you have a mental or physical health problem now? If the answers are not the same for all the tax years, explain.

Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

No.

Part IV Tell us how you were involved with finances and preparing returns for those tax years

13 How were you involved with preparing the returns? Check all that apply and explain, if necessary. If the answers are not the same for all the tax years, explain.

You filled out or helped fill out the returns.

You gathered receipts and cancelled checks.

You gave tax documents (such as Forms W-2, 1099, etc.) to the person who prepared the returns.

You reviewed the returns before they were signed.

You did not review the returns before they were signed. Explain below.

You were not involved in preparing the returns.

Other

Explain how you were involved

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part IV (Continued)

14 When the returns were signed, were you concerned that any of the returns were incorrect or missing information? Check all that apply and explain, if necessary. If the answers are not the same for all the tax years, explain.

- You knew something was incorrect or missing, but you said nothing.
- You knew something was incorrect or missing and asked about it.
- You did not know anything was incorrect or missing.

Explain ►

15 When any of the returns were signed, what did you know about the income of the person on line 7? If the answers are not the same for all tax years, explain.

- You knew that person had income.

List each type of income on a separate line. (Examples are wages, social security, gambling winnings, or self-employment business income.) Enter each tax year and the amount of income for each type you listed. If you do not know any details, enter "I don't know."

| Type of income | Who paid it to that person | Tax Year 1 | Tax Year 2 | Tax Year 3 |
|----------------|----------------------------|------------|------------|------------|
| | | \$ | \$ | \$ |
| | | \$ | \$ | \$ |
| | | \$ | \$ | \$ |

- You knew that person was self-employed and you helped with the books and records.
- You knew that person was self-employed and you did not help with the books and records.
- You knew that person had no income.
- You did not know if that person had income.

Explain ►

16 When the returns were signed, did you know any amounts were owed to the IRS for those tax years? If the answers are not the same for all tax years, explain.

- Yes. Explain when and how you thought the amount of tax reported on the return would be paid ►
- No.

Explain ►

17 When any of the returns were signed, were you having financial problems (for example, bankruptcy or bills you could not pay)? If the answers are not the same for all tax years, explain.

- Yes. Explain ►
- No.
- Did not know.

Explain ►

18 For the years you want relief, how were you involved in the household finances? Check all that apply. If the answers are not the same for all the tax years, explain.

- You knew the person on line 7 had separate accounts.
- You had joint accounts but you had limited use of them or did not use them. Explain below.
- You used joint accounts. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.
- You made decisions about how money was spent. For example, you paid bills or made decisions about household purchases.
- You were not involved in handling money for the household.
- Other ►

Explain anything else you want to tell us about your household finances ►

19 Has the person on line 7 ever transferred assets (money or property) to you? (Property includes real estate, stocks, bonds, or other property to which you have title.) See instructions.

- Yes. List the assets and the dates they were transferred. Explain why the assets were transferred ►
- No.

Part V Tell us about your current financial situation

20 Tell us the number of people currently in your household. Adults _____ Children _____

21 Tell us your current average monthly income and expenses for your entire household. If family or friends are helping to support you, include the amount of support as gifts under **Monthly income**. Under **Monthly expenses**, enter all expenses, including expenses paid with income from gifts.

| Monthly income | Amount | Monthly expenses | Amount |
|---|--------|---|--------|
| Gifts | | Federal, state, and local taxes deducted from your paycheck | |
| Wages (Gross pay) | | Rent or mortgage | |
| Pensions | | Utilities | |
| Unemployment | | Telephone | |
| Social security | | Food | |
| Government assistance, such as housing, food stamps, grants | | Car expenses, payments, insurance, etc. | |
| Alimony | | Medical expenses, including medical insurance | |
| Child support | | Life insurance | |
| Self-employment business income | | Clothing | |
| Rental income | | Child care | |
| Interest and dividends | | Public transportation | |
| Other income, such as disability payments, gambling winnings, etc. List the type below: | | Other expenses, such as real estate taxes, child support, etc. List the type below: | |
| Type | | Type | |
| Type | | Type | |
| Type | | Type | |
| Total ▶ | | Total ▶ | |

22 Please provide any other information you want us to consider. If you need more room, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

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Caution

By signing this form, you understand that, by law, we must contact the person on line 7. See instructions for details.

Sign Here

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|---------------------------------|--|--|---|
| Keep a copy for your records. | Your signature | | Date |
| | Preparer's signature | | Date |
| Paid Preparer's Use Only | Firm's name (or yours if self-employed), address, and ZIP code | | Preparer's SSN or PTIN |
| | EIN | | Check if self-employed <input type="checkbox"/> |
| | Phone no. () | | |