

Where can I get more information?



Publication 971, Innocent Spouse Relief, explains the rules to qualify for and claim relief from tax liability. This publication can be downloaded from the Internet at:

www.irs.gov

You also can order free forms and publications from the IRS at 800-829-3676.

If you have access to TTY/TDD equipment, you can call 800-829-4059 to ask tax questions or to order forms and publications.

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

HOW TO REQUEST RELIEF

You can file Form 8857
Request for Innocent Spouse Relief
(One form will cover multiple years)



Department of the Treasury
Internal Revenue Service

www.irs.gov

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INNOCENT SPOUSE RELIEF

What If . . .

You signed a joint return with your spouse and . . .

You thought your spouse had paid the taxes due, or . . .

The IRS increased your taxes because of your spouse's unreported income or disallowed deductions and . . .

You knew nothing about your spouse's unreported or erroneous items when you signed the return.

Now the IRS is asking you to pay the tax owed on this joint return.

What tax relief may be available to you?

Call the
Internal Revenue Service
Toll-Free at

(800) 829-1040

- ❑ If you meet the conditions for innocent spouse relief, you will not be responsible for the tax due on the return or any penalties and interest.
- ❑ You may be eligible for partial relief based on the facts and circumstances of your situation.
- ❑ You must file Form 8857 no later than 2 years after the date the IRS first attempts to collect the tax from you.
- ❑ If you prefer, the IRS will figure the amounts for you if we allow relief. You can always verify this amount yourself or with a tax advisor.
- ❑ In order to process your claim, you must attach a statement as to why you believe you qualify for relief.
- ❑ Being divorced or separated does not automatically qualify you for relief, but is a factor that IRS considers.

KEY POINTS

*At the time the **joint return** was filed, did you **believe** the tax owed was, or would be, paid?*

*Did **your spouse's** income cause the unpaid tax?*

*If the additional tax due is because of an audit, did you **know** about the unreported income or erroneous items?*

EXAMPLE (Taxes not Paid When Return Filed): Bill and Karen Green filed a 1998 joint return showing \$4000 in taxes owed, but not paid. The tax resulted from Bill's wages. Karen did not receive any income in 1998. Both Bill and Karen knew the taxes were owed but did not know how they were going to pay them. In 2000, Karen filed Form 8857, *Request for Innocent Spouse Relief*, for the unpaid balance of \$4000. IRS did not allow Karen relief. The unpaid tax, penalties and interest are collectible from both Bill and Karen.

In this example, although the tax resulted from Bill's income, Karen knew the tax was not paid when the return was filed and did not have a reasonable belief it would be paid.

EXAMPLE (Additional Tax from an Audit): Mark and Carol Smith filed a joint return in 1996. In 1998, the IRS audited their return and discovered that Carol did not report \$12,500 in wages. This resulted in additional tax of \$3000, plus \$675 in penalties and interest. Mark did not know about Carol's unreported wage income. Mark and Carol had separated in 1996 and Carol never told Mark about her second job. IRS allowed Mark's request for relief. The additional taxes, penalties and interest due on the unreported \$12,500 of wages will be collectible from Carol only. Mark will be relieved of the additional taxes, penalties and interest.

In this example, the key factor in the determination is that Mark did not know or have reason to know of unreported wage income.

See if you qualify by using the Innocent Spouse Tax Relief Eligibility Explorer at: www.irs.gov/prod/ind_info/s_tree/index.html

If you believe you may qualify for relief, file Form 8857, Request for Innocent Spouse Relief. IRS will consider all the facts and circumstances of your case, including your knowledge and whether you received a significant benefit, and determine your eligibility for relief.