Form **8857**
(Rev. January 2014)
Department of the Treasury
Internal Revenue Service (99)

Request for Innocent Spouse Relief

▶ **Information about Form 8857 and its separate instructions is at *www.irs.gov/form8857.***

OMB No. 1545-1596

Important things you should know

- **Do not file this form with your tax return.** See *Where To File* in the instructions.
- Review and follow the instructions to complete this form. Instructions can be obtained at *www.irs.gov/form8857* or by calling 1-800-TAX-FORM (1-800-829-3676).
- While your request is being considered, the IRS generally cannot collect any tax from you for the year(s) you request relief. However, filing this form extends the amount of time the IRS has to collect the tax you owe, if any, for those years.
- The IRS is required by law to notify the person on line 5 that you requested this relief. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you enter on line 3. This will be done before the IRS issues preliminary and final determination letters.
- The IRS will not disclose the following information: your current name, address, phone numbers, or employer.

Part I Should you file this form?

Generally, both you and your spouse are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe your current or former spouse should be solely responsible for an erroneous item or an underpayment of tax from your joint tax return, you may be eligible for innocent spouse relief.

Innocent spouse relief may also be available if you were a resident of a community property state (see list of community property states in the instructions) and did not file a joint federal income tax return and you believe you should not be held responsible for the tax attributable to an item of community income.

1 Do either of the paragraphs above describe your situation?

☐ Yes. You should file this Form 8857. Go to question 2.

☐ No. Do not file this Form 8857, but go to question 2 to see if you need to file a different form.

2 Did the IRS take your share of a joint refund from any tax year to pay any of the following past-due debt(s) owed ONLY by your spouse? • Child support • Spousal support • Student loan (or other federal nontax debt) • Federal or state taxes

☐ Yes. You may be able to get back your share of the refund. See Form 8379, Injured Spouse Allocation, and the instructions to that form. Go to question 3 if you answered "Yes" to question 1.

☐ No. Go to question 3 if you answered "Yes" to question 1. If you answered "No" to question 1, do not file this form.

3 If you determine you should file this form, enter each tax year you want innocent spouse relief. It is important to enter the correct year. For example, if the IRS used your 2011 income tax refund to pay a 2009 joint tax liability, enter tax year 2009, not tax year 2011.

Tax Year ________ Tax Year ________ Tax Year ________
Tax Year ________ Tax Year ________ Tax Year ________

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

4 Your current name (see instructions)	**Your social security number**

Address where you wish to be contacted. If this is a change of address, see instructions.

Number and street or P.O. box	Apt. no.	**County**
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Best or safest daytime phone number (between 6 a.m. and 5 p.m. Eastern Time)	

5 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.	Daytime phone number (between 6 a.m. and 5 p.m. Eastern Time)

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 II Tell us about yourself and your spouse for the tax years you want relief *(Continued)*

6 **What is the current marital status between you and the person on line 5?**

☐ 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.

7 **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.

☐ Did not complete high school

☐ High school diploma or equivalent

☐ Some college

☐ College degree or higher. List any degrees you have ▶ ____________

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

Explain ▶ ____________

8 **Were you or other members of your family a victim of spousal abuse or domestic violence, or suffering the effects of such abuse during any of the tax years you want relief or when any of the returns were filed for those years?**

☐ Yes. If you want the IRS to consider this information in making its determination, complete Part V of this form in addition to other parts of the form. First read the instructions for Part V, to understand how the IRS will proceed with evaluating your claim for relief in these circumstances.

If you checked "Yes" above, we will put a note on your separate account. This will enable us to respond appropriately and be sensitive to your situation. We will remove the note from your account if you request it (as explained in the instructions).
If you do not want us to put a note on your account, check here . . . . ▶ ☐

☐ No. Complete the other parts of this form except for Part V.

9 **When any of the returns listed on line 3 were filed, 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 tax years, explain below.

☐ 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.

Explain ▶ ____________

10 **Is there any information you are afraid to provide on this form, but are willing to discuss?**

☐ Yes ☐ No

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

11 **Did you agree to file a joint return?** ☐ Yes ☐ No

Explain why or why not ▶ ____________

12 **Did you sign the joint return?** See instructions. ☐ Yes ☐ No

Explain why or why not ▶ ____________

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 Tell us if and how you were involved with finances and preparing returns for those tax years *(Continued)*

13 **What was your involvement with preparing the returns?** Check all that apply and explain, if necessary. If the answers are **not** the same for all tax years, explain.

- ☐ You were not involved in preparing the returns.
- ☐ 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.) for the preparation of the returns.
- ☐ You reviewed the returns before they were filed.
- ☐ You did not review the returns before they were filed. Explain below why you did not review the returns.
- ☐ You did not know a joint return was filed.
- ☐ Other ▶

Explain how you were involved ▶

14 **When the returns were filed, what did you know about any incorrect or missing information?** Check all that apply and explain, if necessary. If the answers are **not** the same for all tax years, explain below.

- ☐ You knew something was incorrect or missing, but you said nothing. Explain below.
- ☐ You knew something was incorrect or missing and asked about it. Explain below.
- ☐ You did not know anything was incorrect or missing.
- ☐ Not applicable. There was no incorrect or missing information.

Explain ▶

15 **When any of the returns were filed, what did you know about the income of the person on line 5?** Check all that apply and explain, if necessary. If the answers are **not** the same for all tax years, explain.

- ☐ You knew that the person on line 5 had income.

  List each type of income on the lines provided below. (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."

- ☐ You knew that the person on line 5 was self-employed and you helped with the books and records.
- ☐ You knew that the person on line 5 was self-employed and you did not help with the books and records.
- ☐ You knew that the person on line 5 had no income.
- ☐ You did not know whether the person on line 5 had income.

Explain why you did not know whether the person on line 5 had income ▶

16 **When the returns were filed, did you know if the returns showed a balance due 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 why you did not know the return showed a balance due. ▶
- ☐ Not applicable. There was no balance due on the return.

17 **When any of the returns were filed, 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 ▶

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 Tell us if and how you were involved with finances and preparing returns for those tax years *(Continued)*

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 tax years, explain.

- ☐ You were not involved in handling money for the household. Explain below.
- ☐ You knew the person on line 5 had separate accounts.
- ☐ You had joint accounts with the person on line 5, but you had limited use of them or did not use them. Explain below.
- ☐ You used joint accounts with the person on line 5. 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.
- ☐ Other ▶

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

19 **Did you (or the person on line 5) incur any large expenses, such as trips, home improvements, or private schooling, or make any large purchases, such as automobiles, appliances, or jewelry, during any of the years you want relief or any later years?**

- ☐ Yes. Describe (a) the types and amounts of the expenses and purchases and (b) the years they were incurred or made.
- ☐ No.

20 **Has the person on line 5 ever transferred assets (money or property) to you?** (Property includes real estate, stocks, bonds, or other property that you own or possess now or possessed in the past.) See instructions.

- ☐ Yes. List the assets, the dates they were transferred, and their fair market values on the dates transferred. If the property was secured by any debt (such as a mortgage on real estate), explain who was responsible for making payments on the debt, how much was owed on the debt at the time of transfer and whether the debt has been satisfied. Explain why the assets were transferred to you. If you no longer possess or own the assets, explain what happened with the assets.
- ☐ No.

Part IV Tell us about your current financial situation

21 **Tell us about your assets.** Your assets are your money and property. Property includes real estate, motor vehicles, stocks, bonds, and other property that you own. In the table below, list the amount of cash you have on hand and in your bank accounts. Also list each item of property, the fair market value (as defined in the instructions) of each item, and the balance of any outstanding loans you used to acquire each item. Do not list any money or property you listed on line 20.

Description of Assets	Fair Market Value	Balance of Any Outstanding Loans You Used To Acquire the Asset

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 Tell us about your current financial situation *(Continued)*

22 How many people are currently in your household, including yourself? Adults ____ Children ____

23 Tell us your current average monthly income and expenses for your entire household.

Monthly Income — If family or friends are helping to support you, include the amount of support as gifts below.	**Amount**
Gifts	
Wages (Gross pay)	
Pensions	
Unemployment	
Social security	
Government assistance, such as housing, food stamps, grants	
Alimony	
Child support	
Self-employment business income	
Rental income	
Interest and dividends	
Other income, such as disability payments, gambling winnings, etc. List each type below:	
Type	
Type	
Type	
Total Monthly Income	

Monthly Expenses — Enter all expenses, including expenses paid with income from gifts.	**Amount**
Food and Personal Care:	
Food	
Housekeeping supplies	
Clothing and clothing services	
Personal care products and services	
Transportation:	
Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc.	
Public transportation	
Housing and Utilities:	
Rent or mortgage	
Real estate taxes and insurance	
Electric, oil, gas, water, trash, etc.	
Telephone and cell phone	
Cable and Internet	
Medical:	
Health insurance premiums	
Out-of-pocket expenses	
Other:	
Child and dependent care	
Caregiver expenses	
Income tax withholding (federal, state, and local)	
Estimated tax payments	
Term life insurance premiums	
Retirement contributions (employer required)	
Retirement contributions (voluntary)	
Union dues	
Unpaid state and local taxes (minimum payment)	
Student loans (minimum payment)	
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony and garnishments). List each type below:	
Type	
Type	
Type	
Miscellaneous	
Total Monthly Expenses	

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 V Complete this part if you were (or are now) a victim of domestic violence or spousal abuse

As stated in line 8, providing this additional information is not mandatory but may strengthen your request. **Additionally, if you prefer to provide this information orally, check the "Yes" box on line 10.**

If you were (or are now) a victim of domestic violence or spousal abuse by the person on line 5, the IRS will consider the information you provide in this part to determine whether to grant innocent spouse relief. However, the IRS is required by law to notify the person on line 5 that you requested this relief. There are no exceptions to this rule. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you entered on line 3. This will be done before the IRS issues preliminary and final determination letters. However, the IRS is also required by law to keep all the personal identifying information (such as current names, addresses, and employment-related information) of both you and the person on line 5 confidential. This means that the IRS cannot disclose one person's information to the other person. If the IRS does not grant you relief and you choose to petition the Tax Court, your personal identifying information is available, unless you ask the Tax Court to withhold it.

The person on line 5 will receive a questionnaire about the tax years you entered on line 3. Except for your current name, address, phone numbers, and employer, this form and any attachments could be disclosed to the person on line 5. If you have any privacy concerns, see instructions.

The IRS understands and is sensitive to the effects of domestic violence and spousal abuse, and encourages victims of domestic violence to call 911 if they are in immediate danger. **If you have concerns about your safety,** please consider contacting the 24-Hour (Confidential) National Domestic Violence Hotline at 1-800-799-SAFE (7233), or 1-800-787-3224 (TTY), or 1-855-812-1001 (Video Phone Only for Deaf Callers) before you file this form.

A representative from the IRS may call you to gather more information and discuss your request. Be sure you enter your correct contact information on line 4.

24a During any of the tax years for which you are seeking relief or when any of the returns were filed for those years, did the person on line 5 do any of the following? Check all that apply. (Note. If this does not apply to you, skip lines 24a, b, and c, and complete lines 25 through 29.)

- ☐ Physically harm or threaten you, your children, or other members of your family.
- ☐ Sexually abuse you, your children, or other members of your family.
- ☐ Make you afraid to disagree with him/her.
- ☐ Criticize or insult you or frequently put you down.
- ☐ Withhold money for food, clothing, or other basic needs.
- ☐ Make most or all the decisions for you, including financial decisions.
- ☐ Restrict or control who you could see or talk to or where you could go.
- ☐ Isolate you or keep you from contacting your family members and/or friends.
- ☐ Cause you to fear for your safety in any other way.
- ☐ Stalk you, your children, or other members of your family.
- ☐ Abuse alcohol or drugs.

b Describe the abuse you experienced, including approximately when it began and how it may have affected you, your children, or other members of your family. Explain how this abuse affected your ability to question the reporting of items on your tax return or the payment of the tax due on your return.

c Attach photocopies of any documentation you have, such as:

- Protection and/or restraining order.
- Police reports.
- Medical records.
- Doctor's report or letter.
- Injury photographs.
- A statement from someone who was aware of or witnessed the abuse or the results of the abuse (notarized if possible).
- Any other documentation you may have.

25 Are you afraid of the person listed on line 5?

☐ Yes ☐ No

26 Does the person listed on line 5 pose a danger to you, your children, or other members of your family?

☐ Yes ☐ No

27 Were the police, sheriff, or other law enforcement ever called?

☐ Yes ☐ No

28 Was the person listed on line 5 charged or arrested for abusing you, your children, or other members of your family?

☐ Yes. Provide details below.

☐ No

29 Have you sought help from a local domestic violence program?

☐ Yes. Provide details below.

☐ No

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 VI Additional Information

30 Please provide any other information you want us to consider in determining whether it would be unfair to hold you liable for the tax.

Part VII Tell us if you would like a refund

31 By checking this box and signing this form, you are indicating that you would like a refund if you qualify for relief and if you already paid the tax. See instructions . . . . ☐

Caution

By signing this form, you understand that, by law, we must contact the person on line 5. See instructions for details.

Sign Here

Keep a copy for your records.

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.

Your signature	Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	