RPD-41337
Rev. 04/14/2022

New Mexico Taxation and Revenue Department

Innocent or Injured Spouse Relief Request

Who Must File: Taxpayers who believe they are an innocent spouse and not responsible for tax liability incurred by their spouse as outlined in 7-1-17.1 NMSA 1978. Please see instructions and submit a completed request along with required documentation.

Section I: Print legibly or type.

1. Taxpayer Information: Complete **all** fields

Print your name (First, Middle, Last)			Social Security Number (SSN or ITIN)
Mailing Address (Number and Street)			
City	State	Postal/Zip Code	Phone Number ( )

2. Spouse Information: Complete **all** fields

Print Spouse Name (First, Middle, Last)	Social Security Number (SSN or ITIN)

3. Business Information: Complete if related to business debt

Business Name		FEIN, SSN, or ITIN
New Mexico Business Tax Identification Number (NMBTIN)	Email address	Phone Number ( )

Section II: Tax Program/Period Information Check all that apply. Complete **all** fields

A. Tax Program(s) Tax Relief Requested for:

☐ Personal Income Tax (PIT)
☐ Gross Receipts Tax (GRT)
☐ Compensating Tax (CMP)
☐ Other: _____

B. Tax Period Start Date	**C.** Tax Period End Date	**D.** Liability Amount	**E.** Type of debt ☐ Community ☐ Separate

Section III: Innocent Spouse Relief status with the IRS Check one. *Attach required documentation

☐ Granted* Date approved: _____	☐ Applied for* Date applied: _____	☐ New Mexico relief request only	Note: Information about Federal Innocent Spouse Relief can be located in IRS Publication 971.

Section IV: Injured Spouse Check if Married Filing Joint

☐ The debt is the separate debt of my spouse or former spouse and only 50% community property should be pursued.
☐ The above statement does not apply to my tax situation. (Complete Section V)

Section V: Facts and Circumstances Answer all

Yes	No		Yes	No	
☐	☐	Did you have knowledge of tax liability at the time it arose?	☐	☐	Did you participate in the business and financial decisions of the house hold during the periods when the tax liability arose?
☐	☐	Did you have a meaningful opportunity to contest the assessment of tax at the time the assessment was made	☐	☐	Did you participate in operating the business?
☐	☐	Did you cooperate with the Department in collection and compliance efforts?	☐	☐	Did you have responsibility for the finances of the business during the periods when the tax liability arose?
☐	☐	Did the spouse benefit from the transfer of income, receipts, or significant amount of property from the taxpayer?	☐	☐	Did you have responsibility for payment of taxes for the business during the periods when the tax liability arose?

Describe the evidence provided that supports this request for relief (attach evidence) and provide additional comments:

Signature (Required)
Under penalty of perjury I declare that I have examined this request form and all attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer Signature	Date

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Instructions

Who is required to submit RPD-41337
The Innocent or Injured Spouse Relief Request form is for a taxpayer who believes they qualify for tax liability relief under Section 7-1-17.1 NMSA 1978. **Note:** Refund intercepts for Child Support and Student Loans do not qualify for relief.

Should you need assistance completing this application, please contact the Department:

Phone:1-866-285-2996
E-mail: Constituent.Issues@state.nm.us

Once the completed forms and attachments have been reviewed and processed the taxpayer will be notified of the Departments decision to either approve or deny the request.

If on review, it is determined that the information relied on to make the innocent spouse relief determination was incorrect or fraudulent, the department may rescind the innocent spouse relief and proceed to collect the affected taxes from the spouse.

Request Innocent Spouse Relief Online
You can request Innocent or Injured Spouse Relief online using the Departments website, Taxpayer Access Point (TAP) https://tap.state.nm.us.

Forms and Instructions
The Department provides all forms and instructions on the **Forms & Publications** page for all tax programs, https://www.tax.newmexico.gov/forms-publications/).

Line Instructions

Section I:
Taxpayer Information. Spouse Information. Business Information

1. **Taxpayer Information.** Enter in taxpayer name, SSN/ITIN, mailing address, and phone number.
2. **Spouse Information.** Enter in spouse's name and SSN/ITIN.
3. **Business Information.** Enter in business name, associated Federal ID Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN), Enter New Mexico Business Tax Identification Number (NMBTIN), and phone number. **Important:** Only provide this information if it applies to your tax situation.

Section II:
Tax Program/Period Information

A. **Tax Program(s) Tax Relief is requested for.** Check all that apply to your tax situation.
B. **Tax Period Start Period.** Enter in the start date, format MM/DD/CCYY.
C. **Tax Period End Date.** Enter in the end date, format MM/DD/CCYY.
D. **Liability Amount.** Enter in the amount of the tax liability if it known.
E. **Type of Debt.** Select the type tax liability debt if known. Community Debt- tax liability was incurred after the date of marriage and prior to the date of separation. Separate Debt- tax liability was incurred prior to the date of marriage and after the date of separation.

Section III:
Innocent Spouse Relief status with the IRS- New Mexico will accept your Innocent Spouse Relief status approved by the IRS. If you have not been granted Innocent Spouse Relief by the IRS, you can still request tax liability relief from New Mexico.

Check the box that fits your situation:

Granted- you have applied for Innocent Spouse Relief from the IRS and it has been granted. Provide the approval date, approval letter, and **attach a copy of your IRS Form 8857**.

Applied for- you have applied for Innocent Spouse Relief from the IRS and are awaiting their decision. **Attach copy of IRS Form 8857 sent to IRS.**

New Mexico Relief Request Only- you have been denied Innocent Spouse Relief by the IRS or you have not applied for Innocent Spouse Relief with the IRS.

Section IV:
Injured spouse-If you are filing a Married Filing Joint return and the debt has been determined to be separate debt, select the box that pertains to your tax situation.

If the statement in Section IV does not fit your situation please complete Section V to give the Department as much information as possible so they can review your request.

Section V:
Facts and Circumstances- This section must be completed in full. Check Yes or No based on if the statement fits your tax situation. If this section is incomplete it will delay the processing of this request.

Use the open space to describe any evidence you may have that supports your request for relief and provide an comments you may have in regards to your request. Attach additional pages as needed.

Signature (Required)
This document must be complete and signed by the taxpayer requesting the Innocent or Injured Spouse Relief.

Form Submission
You can submit your RPD-41337, *Innocent or Injured Spouse Relief* form online using TAP, https://tap.state.nm.us.

You can also mail or email your form to the Department: Important:

Mail: NM Taxation and Revenue Department
Attn: Director's Office
PO Box 8575
Albuquerque, NM 87198
E-mail: Constituent.Issues@state.nm.us