Form **8857**
(Rev. June 2021)
Department of the Treasury
Internal Revenue Service (99)

# Request for Innocent Spouse Relief

► **Go to *www.irs.gov/Form8857* for instructions and the latest information.**

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.
- See the instructions for this form and Pub. 971, Innocent Spouse Relief, for help in completing this form and for a description of the factors the IRS takes into account in deciding whether to grant innocent spouse relief. The Form 8857 instructions and Pub. 971 are available at *www.irs.gov*.
- Attach the complete copy of any document requested or that you otherwise believe will support your request for relief.
- The IRS is required by law to notify the person listed on line 6 that you have 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 (the years for which you want innocent spouse relief).
- The IRS will not disclose the following information: your current name, address, phone numbers, or employer(s).
- **Note:** If you petition the Tax Court to review your request for relief, the Tax Court may only be allowed to consider information you or the person on line 6 provided us before we made our final determination, additional information we included in our administrative file about your request for relief, and any information that is newly discovered or previously unavailable. Therefore, it is important that you provide us with all information you want us or the Tax Court to consider.

**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 I Should you file this form?

Generally, both taxpayers who file a joint return are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe the person with whom you filed a joint return 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 can file this Form 8857. Go to line 2.

☐ No. Do not file this Form 8857, but go to line 2 to see if you can 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 the person listed on line 6?**

• 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 its instructions. Go to line 3 if you answered "Yes" to line 1.

☐ No. Go to line 3 if you answered "Yes" to line 1. If you answered "No" to line 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 2020 income tax refund to pay a 2018 joint tax liability, enter tax year 2018, not tax year 2020.

Tax Year _____ Tax Year _____ Tax Year _____
Tax Year Tax Year Tax Year

## Part II Tell us about yourself and the person listed on line 6 for the tax years you want relief.

**4** Is English your primary or preferred language?

☐ Yes.

☐ No. If "No," what is your primary or preferred language?

**5** Your current name (see instructions) | **Your social security number**

**Address where you wish to be contacted.** Check here if you want the IRS to send all mail for you, including legal notices, to this 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)

Check here if you consent to the IRS leaving a voicemail message at this number ► ☐

| Your current name | Your social security 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.

**6 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) |
|---|---|
| | |

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

- ☐ 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.

**8 What was the highest level of education you had completed when the return or returns were filed?** If the answers are **not** the same for all tax years, explain below.

- ☐ 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 ▶

**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 the tax years you want relief.

**11 Did you intend to file a joint return for the tax year(s) listed on line 3?** See instructions. ☐ Yes ☐ No

Explain why or why not ▶

| Your current name | Your social security 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.

**12** **Describe your involvement in preparing the returns.** Include details such as whether you prepared or assisted in the preparation of joint returns (for example, by providing Forms W-2 or 1099, gathering receipts, canceled checks, or other documentation), and whether you reviewed the returns before they were filed (and, if you did not review them, why not). If you were not involved in preparing the returns, did you agree to file the joint returns or did you know that the joint returns were filed? Explain below.

**13** **Explain what you knew about the income of the person on line 6 when the returns were filed.** For example, describe each type of income that person had (such as wages, social security, gambling winnings, or self-employment business income), the amount of each type of income, and the year it was received. If that person had income you didn't know about when the returns were filed, explain why you did not know. If the person on line 6 was self-employed, explain whether and how you helped that person with the books and records.

**14** **Explain what you knew about any missing information on the returns when they were filed, and whether you asked about anything on the returns that you knew was missing.** Also, explain what you knew about any incorrect information on the returns, even if you did not know the information was incorrect when the returns were filed, and whether you asked about anything on the returns that was incorrect. For example, if there was a deduction or credit on the returns, were you aware of any facts that made the item not allowable as a deduction or credit? If the answer is not the same for all tax years, explain below.

**15** **If the returns showed a balance due to the IRS, explain when and how you thought the balance due would be paid.** If you didn't know the returns showed a balance due, explain why not.

**16** **Describe any financial problems you were having when the returns were filed, such as bankruptcy or bills you could not pay.** If the financial problems were not the same for all tax years, explain below.

**17** **Describe how you were involved in the household finances and your role in deciding how money was spent.** For example, explain whether you and the person on line 6 had joint accounts and how you or the person on line 6 used them (such as by making deposits, paying bills from those accounts, or reviewing the monthly bank statements). Explain what you knew about any separate accounts the person on line 6 had. If your involvement was not the same for all tax years, explain below.

**18** **For the years you want relief, did you or the person on line 6 incur any large purchases and/or expenses?** ☐ Yes ☐ No
If "Yes," describe any large expenses you or the person on line 6 incurred (such as trips, home improvements, or private schooling), or any large purchases you or the person on line 6 made (such as automobiles, appliances, jewelry, etc.). Include the types and amounts of the expenses and purchases and the years they were incurred or made.

| Your current name | Your social security 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.

**19 Did the person on line 6 transfer any assets to you?** ☐ Yes ☐ No

If "Yes," list the assets (money or property, such as real estate, stocks, bonds, or other property) the person on line 6 transferred to you. Include the dates they were transferred and their fair market value on the dates of transfer. 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 to the assets.

## Part IV Tell us about your current financial situation.

**20 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.

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

**21 How many people are you currently supporting, including yourself?** _____

**22 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, etc. | |
| 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** | |

| Your current name | Your social security 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.

| **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** | |

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

This information is not mandatory. See Pub. 971 for assistance. If you have concerns about your safety, please consider contacting the confidential 24-hour 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).

**23a** Were you or a member of your family a victim of abuse or domestic violence by the person on line 6? (Abuse includes physical, psychological, sexual, emotional, or financial abuse, and can include the abuser making you afraid to disagree with him or her or causing you to fear for your safety.)

☐ Yes. Complete the questions below. We will put a code on your separate account. This will enable us to respond appropriately and be sensitive to your situation.

**Note:** We will remove the code from your account if you request it. If you do not want us to put the code on your account check here. ☐

☐ No. If "No," go to Part VI.

| Your current name | Your social security 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.

**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. Please attach a written statement, if needed.

**c** Are you afraid of the person listed on line 6?
☐ Yes ☐ No

**d** Does the person listed on line 6 pose a danger to you, your children, or other members of your family?
☐ Yes ☐ No

**To properly evaluate your claim, please attach copies of documentation you may have, for example:**

- Protection and/or restraining order;
- Police reports;
- Medical records, including those of therapists or counselors;
- Doctor's report or letter;
- Injury photographs;
- A statement from someone who was a victim of or witnessed the abuse or the results of the abuse; and
- Any other documentation you may have.

## Part VI Additional information

**24 Please provide any other information you want us to consider from the years that this form is about or any other years during which you filed a joint return with the person you listed on line 6 in determining whether it would be unfair to hold you liable for the tax.**

## Part VII Tell us if you would like a refund.

**25 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** . . . . . ☐

**Reminder:** Please attach the ***complete copy*** of any document requested or that you otherwise believe will support your request for innocent spouse relief.

**Caution:**
By signing this form, you understand that, by law, we must contact the person on line 6. 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 |
|---|---|---|
| | ▶ | |

## 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. |