

# Taxes: Innocent Spouse Relief



**Help! My spouse was in charge of filing our taxes. I always signed the joint income tax return because he told me to. I found out that he was not reporting all of our income and now the IRS says that I owe lots of money. What can I do?**

It can be scary if the IRS tells you that you owe them money. You may be able to get help using innocent spouse relief. Please contact the Low-Income Taxpayer Clinic at 1-800-666-6899 to speak to someone who can help you sort things out. You don't have to go through it alone.

## What is innocent spouse relief?

Innocent spouse relief is tax relief given by the Internal Revenue Service (IRS) to one spouse for all or part of taxes, interest, and penalties owed on tax debt from a joint income tax return.

When you and your spouse sign a joint income tax return, you both agree to be responsible for any taxes owed on the tax return. This means you could be responsible for all of the taxes owed, even if you did not earn money that year. If you qualify for innocent spouse relief, you may not have to pay the money owed.

## How do I qualify for innocent spouse relief?

According to the IRS, you must meet all of the following:

- You filed a joint tax return that did not report all of your income or has wrong information.
- You can prove that you signed the return without knowing it was wrong. You must also prove that you had no reason to know it was wrong. You may also be eligible if you did know the tax return was wrong, but signed because you feared your abusive spouse.
- It would not be fair for you to be held responsible.

**Find out online if you are eligible by using the Innocent Spouse Tax Relief Eligibility Explorer on the IRS website at [www.irs.gov](http://www.irs.gov).**

### **\*Special Note to Survivors of Domestic Violence\***

*The IRS supports survivors of domestic violence: "If you establish that you signed your joint return under duress, then it is not a joint return, and you are not liable for any tax shown on that return or any tax deficiency for that return. However, you may be required to file a separate return for that tax year." (www.irs.gov, 2007)*

## What types of Innocent Spouse Relief are there?

For tax debt the IRS says you owe on a joint tax return, you may be able to get:



|                                |                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Complete Relief</b>         | <ul style="list-style-type: none"><li>• Available if the return included false information or more deductions than allowed, or did not include all of your income.</li><li>• You must not have known the return was wrong and it would not be fair to hold you responsible.</li></ul>                                                                      |
| <b>Partial Relief</b>          | Available if you knew about the mistakes but not completely.                                                                                                                                                                                                                                                                                               |
| <b>Separation of Liability</b> | This splits the debt between you and your spouse. <ul style="list-style-type: none"><li>• Available if you only have debt because you did not report everything on your return.</li><li>• You must be divorced or legally separated from your spouse. Or, you must not have lived with your spouse in the 12 months after you signed the return.</li></ul> |
| <b>Equitable Relief</b>        | Sometimes available because it would simply be unfair that you have to pay the tax owed. There are many circumstances the IRS takes into consideration. You can get a list from the IRS.                                                                                                                                                                   |

## How do I request Innocent Spouse Relief?

You will need to fill out Form 8857 and attaching a statement about why you qualify for innocent spouse relief. You can find this form by searching the IRS website: [www.IRS.gov](http://www.IRS.gov).

### For More Information Visit:

[www.IRS.gov](http://www.IRS.gov) • [www.MontanaLawHelp.org](http://www.MontanaLawHelp.org) • [www.MontanaFreeFile.org](http://www.MontanaFreeFile.org)

### Or By Phone:

IRS- 1 (800) 829-1040 or 1(800) 829-4059 (TDD)

Montana Legal Services Association Helpline and Low Income Taxpayer Clinic: 1 (800) 666-6899

*Fact Sheet Created by: Kelly Hart, Economic Advocacy Coordinator,  
Montana Legal Services Association*

*This project was supported by Grant No. 2006-WR-AX-0032 awarded by the Office on Violence Against Women, U.S. Department of Justice. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the Department of Justice, Office on Violence Against Women.*