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Innocent Spouse

The **Innocent Spouse Relief** provision is designed to protect individuals from being held liable for tax debts owed by their spouse or former spouse under certain circumstances. Here's an overview of who qualifies and how to apply:

Who Qualifies for Innocent Spouse Relief?

To qualify for **Innocent Spouse Relief**, the following conditions must be met:

1. **Filing Status:** You must have filed a joint tax return with your spouse.
2. **Understated Tax:** There must be an understatement of tax on the joint return due to erroneous items (like income or deductions) reported by your spouse.
3. **No Knowledge:** You did not know, and had no reason to know, about the understatement of tax when you signed the joint return.
4. **Inequity:** It would be unfair to hold you liable for the understated tax. The IRS considers various factors, including:
 - The length of time you were married.
 - Whether you have children.
 - Economic hardship.

- The level of education and knowledge you had about the finances.

How to Apply for Innocent Spouse Relief

1. **Form 8857:** Complete **IRS Form 8857, Request for Innocent Spouse Relief**. This form can be filed if you believe you qualify.
2. **Gather Documentation:** Collect any documentation supporting your claim. This may include:
 - Copies of the joint tax return.
 - Any notices from the IRS regarding the tax liability.
 - Evidence of financial hardship or other supporting documents.
3. **File the Form:** Submit Form 8857 to the IRS. You can file it:
 - **By Mail:** Send it to the address indicated in the form instructions.
 - **Online:** If applicable, you may be able to file it through the IRS website.
4. **Wait for IRS Response:** After filing, the IRS will review your request and may contact you for additional information. The processing time can vary.
5. **Appeal if Necessary:** If your request is denied, you can appeal the decision. Instructions for how to appeal will be included in the denial notice.

Important Considerations

- **Time Limits:** There are time limits for applying for innocent spouse relief. Generally, you must file Form 8857 within two

years from the date the IRS first attempted to collect the tax from you.

- **Separate Claims:** If you are also seeking **separation of liability** or **equitable relief**, you may need to file different forms and meet different criteria.

At Powell United we are experienced Enrolled Agents and would be happy to represent you before the IRS in this matter.

Call today or visit our contacts page to set up your free consultation.

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Sincerely,

Matthew Powell

Owner, Powell United Financial Services