

Questionnaire for Requesting Spouse
(Used in conjunction with Form 8857, Request for Innocent Spouse Relief)

Name	Tax Year	Social Security Number
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Why we are requesting this information

Depending on the nature of your claim we must evaluate many factors.

We recognize that some of the questions below involve sensitive subjects. However, we need this information to evaluate the circumstances of your case and properly determine whether you qualify for relief. If this form is not completed and returned your claim may be denied.

Instructions

The questionnaire is divided into 4 parts.

- **Parts 1 must be completed by everyone seeking relief.**
- **Parts 2 and 4 must be completed by everyone relief from a balance due shown on your return when filled, but not paid.**
- **Part 3 must be completed and it is recommended that you complete Part 4 if you are seeking relief from a tax liability that was determined as a result of an examination of the joint return.**

Please answer all the questions for those parts that must be completed. If more space is needed you may attach additional pages. Attach any documents you have that support your answers.

Part 1 – Complete this part for all requests for relief

- 1a. Are you requesting a refund of any payments **you individually** made? Yes No
- 1b. Payments you made include the IRS taking **your** refund from a later tax year or an IRS levy on your paycheck or bank account. If so, identify the date and amount of these payments. Provide any documentation you have to prove you made these payments such as correspondence from the IRS and copies of the front and back of cancelled checks or money orders.)

2. What is the current marital status between you and the (ex)spouse with whom you filed the joint return(s) for the year(s) you are requesting relief:

- Married and living together
- Married living apart Provide date (month, day, year) / /
- Legally Separated Provide date (month, day, year) / /
- Divorced Provide date (month, day, year) / /
- Widowed Provide date (month, day, year) / /

(Enclose a complete copy of the separation agreement, divorce decree or death certificate. If you are still married but living apart, provide documentation to verify the date of your separation such as copies of your lease agreement or utility bills in your individual name.

3. Why did you file a joint return instead of your own separate return?
4. What was your involvement in the preparation of the return(s)? For example, did you gather the receipts and cancelled checks, just provide your W-2's etc?

5. Did you review the tax return(s) before signing? Yes No

5a. If no, explain why not.

5b. If no, did you ask your (ex) spouse or return preparer any questions?
Please list the questions you asked and who responded and the response.

6. During the year(s) in question did you have **your own separate** bank account(s)? Yes No
If yes, indicate the type of account(s).
 Checking Savings Other

6a. What funds were deposited to the account(s)?

6b. What bills were paid out of the account(s)?

7. During the year(s) in question did you and your (ex)spouse have any **joint** bank account(s)? Yes No
If yes, indicate the type of account(s).
 Checking Savings Other

7a. What access did you have to the account(s)?
(For example, were you able to make deposits, write checks and withdraw funds)?

7b. What funds were deposited to the account(s)?

7c. Who made the deposits?

7d. What bills were paid out of the account(s)?

7e. Who wrote the checks?

7f. Did you review the monthly bank statements? Yes No

7g. Did you balance the checkbook to the bank statements? Yes No

8. Did you pick up and open the household mail? Yes No

9. Were you abused by your (ex)spouse during year(s) in question? Please describe the nature an extent of the abuse.

Provide dates and any documentation such as police reports, doctor's statement or an affidavit from someone aware of the abuse.

10. On the date you signed the return or at the time you requested relief were you suffering from mental or physical health problems?

If yes, Please describe the nature extent of your mental or physical health problem. Please provide dates and any documentation such as doctor statements or affidavits from someone aware of the problem.

11. What was your highest level of education during the year(s) you are requesting relief?
Note any business or tax-related courses you completed by that time.

12. What was your (ex)spouse's highest level of education during the year(s) you are requesting relief?
Note any business or tax-related courses he or she completed by that time.

12a. Have any assets been transferred from your (ex)spouse to you? Yes No
If yes, list the assets and the date of transfer. Explain why they were transferred to you.

13. How was the money from the unpaid taxes spent?

14. Explain any other factors you feel should be considered for granting relief.

Part 2 – Complete this part if you are requesting relief for a **balance due** shown on your return when filed, but not paid.

1. At the time you signed the return(s) did you know there was a balance due? Yes No

1a. If no, explain why you did not know.

1b. If yes, explain when and how you thought it would be paid.

2. At the time you signed the return, did you know about any financial problems you and your (ex)spouse were having such as a bankruptcy, high credit card debt or difficulty in paying monthly living expenses? Yes No
If yes, please describe them.

3. After the return(s) was filed, what efforts were made by you and your (ex)spouse to pay the tax?

Part 3 – Complete this part if you are requesting relief for **additional tax as a result of an IRS examination**

1. List all places of employment of your (ex)spouse for year(s) in questions.

2. Was your (ex)spouse self-employed? Yes No

2a. If your (ex)spouse was self-employed, did you assist him/her with the business? Yes No

2b. If yes, what were your duties or responsibilities?

3. At the time of signing the tax return(s), were you concerned about any item(s) omitted from or reported incorrectly on the return(s)? Yes No

3a. If yes, did you inquire of your (ex)spouse about your concerns and what were you told?

3b. At the time you signed the return, how much did you know about each of the incorrect items?

3c. If no, when and how did you first become aware of the incorrect items?

4. If you received a refund when the return was filed, how was the money used?

Part 4 - Complete this part if you completed Part 2. Completing this part is optional if you completed part 3. However, doing so now may expedite consideration of your claim.

This information is used to determine whether you qualify for equitable relief. To grant this relief we must consider whether paying the tax liability would leave you unable to meet basic living expenses. We evaluate this factor based on your current average monthly household income and expenses. Household includes a spouse or another person living with you.

1. Please list the total number of adults and children in the household.

2. Please complete the following:

Average Monthly Household Income and Expenses

Income	Amount	Expenses	Amount
Wages		Rent or Mortgage	
Pensions		Food	
Unemployment		Utilities	
Social Security		Telephone	
State, Local and Federal Support		Auto Payments	
Alimony		Auto Insurance	
Child Support		Auto - Gasoline & Repairs	
Self-Employment		Medical - Insurance & Other	
Rental Income		Life Insurance	
Interest and Dividends		Clothing	
Other(Gov't Assistance, Food Stamps, etc)		Child Care	
		Public Transportation	
		Other (please explain)	
Less deductions for W/H, Medicare, state Taxes, etc	()		
Total		Total	

Under penalties of perjury, I declare that I have examined this statement and to the best of my knowledge, it is true, correct, and complete.

Signature	Social Security Number	Date signed
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Daytime Phone number	Best time to call
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For Privacy Act information, please refer to Notice 609 or Form 8857.