

Publication 971

Innocent Spouse Relief

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Reason to know. The facts and circumstances that are considered in determining whether you had reason to know of an understated tax, or reason to know whether your spouse (or former spouse) could or would pay the reported tax liability, include, but are not limited, to the following.

- Your level of education.
- Any deceit or evasiveness of your spouse (or former spouse).
- Your degree of involvement in the activity generating the income tax liability.
- Your involvement in business or household financial matters.
- Your business or financial expertise.
- Any lavish or unusual expenditures compared with past spending levels.

Example. You and your spouse filed a joint 2018 return. That return showed you owed \$10,000. You had \$5,000 of your own money and you took out a loan to pay the other \$5,000. You gave two checks for \$5,000 each to your spouse to pay the \$10,000 liability. Without telling you, your spouse took the \$5,000 loan and spent it on himself. You and your spouse were divorced in 2019. In addition, you had no knowledge or reason to know at the time you signed the return that the tax would not be paid. These facts indicate to the IRS that it may be unfair to hold you liable for the \$5,000 unpaid tax. The IRS will consider these facts, together with all of the other facts and circumstances, to determine whether to grant you equitable relief from the \$5,000 unpaid tax.

Abuse by your spouse (or former spouse). For purposes of the equitable relief rules, if you establish that you were the victim of abuse (not amounting to duress),

then depending on the facts and circumstances of your situation, the abuse may result in certain factors weighing in favor of relief when otherwise the factor may have weighed against relief. Abuse comes in many forms and can include physical, psychological, sexual, or emotional abuse, including efforts to control, isolate, humiliate, and intimidate you, or to undermine your ability to reason independently and be able to do what is required under the tax laws. The IRS will consider all the facts and circumstances in determining whether you were abused. The IRS will also consider the impact of your spouse's (or former spouse's) alcohol or drug abuse in determining whether you were abused. Depending on the facts and circumstances, abuse of your child or other family member living in the household may constitute abuse of you.

Legal Obligation

The IRS will consider whether you or your spouse (or former spouse) has a legal obligation to pay the outstanding federal income tax liability. For purposes of this factor, a legal obligation is an obligation arising from a divorce decree or other legally binding agreement. This factor will weigh in favor of relief if your former spouse has the sole legal obligation to pay the outstanding income tax liability pursuant to a divorce decree or agreement. This factor will be neutral if you knew or had reason to know, when entering into the divorce decree or agreement, that your former spouse would not pay the income tax liability. This factor will weigh against relief if you have the sole legal obligation. The fact that your spouse (or former spouse) has been relieved of liability for the taxes at issue as a result of a discharge in bankruptcy is disregarded in determining whether you have the sole legal

obligation. This factor will be neutral if, based on an agreement or consent order, both spouses have a legal obligation to pay the outstanding income tax liability, the spouses are not separated or divorced, or the divorce decree or agreement is silent as to any obligation to pay the outstanding income tax liability.

Significant Benefit

The IRS will consider whether you significantly benefited from the unpaid income tax liability or understated tax. A significant benefit is any benefit in excess of normal support. For example, if you enjoyed the benefits of a lavish lifestyle, such as owning luxury assets and taking expensive vacations, this factor will weigh against relief. If, however, your spouse (or former spouse) controlled the household and business finances or there was abuse (discussed earlier) such that he or she made the decision on spending funds for a lavish lifestyle, then

this mitigates this factor so that it is neutral. If only your spouse (or former spouse) significantly benefitted from the unpaid tax or understatement, and you had little or no benefit, or your spouse (or former spouse) enjoyed the benefit to your detriment, this factor will weigh in favor of relief. If the amount of unpaid tax or understated tax was small such that neither spouse received a significant benefit, then this factor is neutral. Whether the amount of unpaid tax or understated tax is small such that neither spouse received a significant benefit will vary depending on the facts and circumstances of each case.

Compliance With Income Tax Laws

The IRS will consider whether you have made a good faith effort to comply with the income tax laws in the tax years following the tax year or years to which the request for relief relates.

If you are compliant for tax years after being divorced from your spouse, then this factor will weigh in favor of relief. If you are not compliant, then this factor will weigh against relief. If you made a good faith effort to comply with the tax laws but were unable to fully comply, then this factor will be neutral. For example, if you timely filed an income tax return but were unable to fully pay the tax liability due to your poor financial or economic situation after the divorce, then this factor will be neutral.

If you remain married to your spouse, whether or not legally separated or living apart, and continue to file joint returns with your spouse after requesting relief, then this factor will be neutral if the joint returns are compliant with the tax laws. If the joint returns are not compliant with the tax laws, then this factor will weigh against relief.

If you remain married to your spouse but file separate returns, this factor will weigh in favor of relief if you are compliant with the tax laws. If you are not compliant with the tax laws, then this factor will weigh against relief. If you made a good faith effort to comply with the tax laws but were unable to fully comply, then this factor will be neutral. For example, if you timely filed an income tax return but were unable to fully pay the tax liability due to your poor financial or economic situation as a result of being separated or living apart from your spouse, then this factor will be neutral.

Mental or Physical Health

The IRS will consider whether you were in poor physical or mental health. This factor will weigh in favor of relief if you were in poor mental or physical health at one of the following times.

- At the time the return or returns for which the request for relief relates were filed.
- At the time you reasonably believed the return or returns were filed.
- At the time you request relief.

The IRS will consider the nature, extent, and duration of your condition, including the ongoing economic impact of your illness. If you were in neither poor physical nor poor mental health, this factor is neutral.

Refunds

If you are granted relief, refunds are:

- Permitted under innocent spouse relief and equitable relief, as explained later under *Limit on Amount of Refund*; and
- Not permitted under separation of liability relief.

Proof Required

The IRS will only refund payments you made with your own money. However, you must provide proof that you made the payments with your own money. Examples of proof are a copy of your bank statement or a canceled check. No proof is required if your individual refund was used by the IRS to pay a tax you owed on a joint tax return for another year.

Limit on Amount of Refund

You are not eligible for refunds of payments made with the joint return, joint payments, or payments that your spouse (or former spouse) made. For example, withholding tax and estimated tax payments cannot be refunded because they are considered made with the joint return. However,

you may be entitled to a refund of your portion of a joint overpayment from another year that was applied to the joint tax for a

different year. You will need to show your portion of the joint overpayment.

The amount of your refund is limited. Read the following chart to find out the limit.

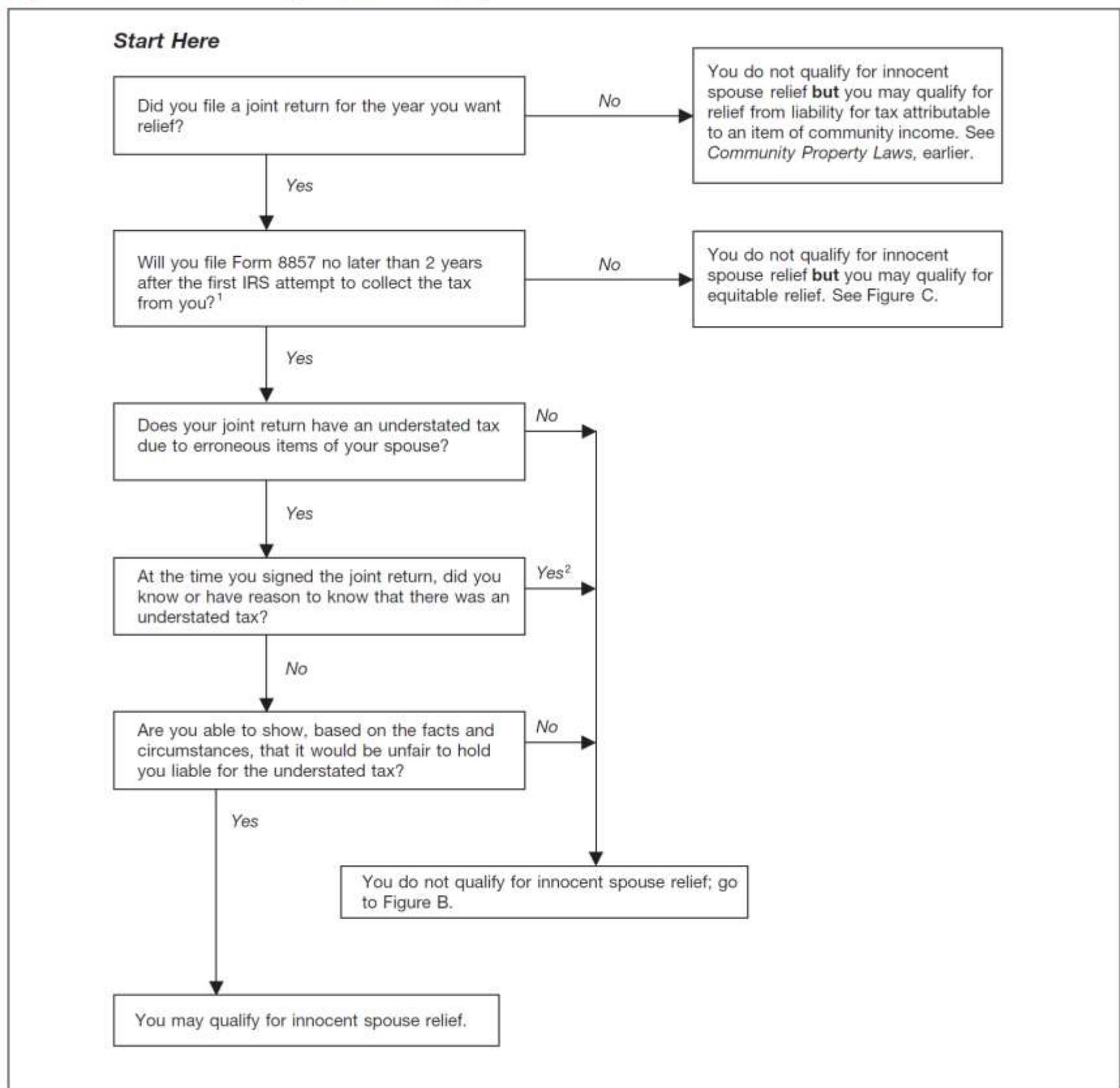
| IF you file Form 8857... | THEN the refund cannot be more than... |
|--|---|
| within 3 years after filing your return | the part of the tax paid within 3 years (plus any extension of time for filing your return) before you filed Form 8857. |
| after the 3-year period, but within 2 years from the time you paid the tax | the tax you paid within 2 years immediately before you filed Form 8857. |

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Flowcharts

The following flowcharts provide a quick way for determining whether you may qualify for relief. But do not rely on these flowcharts alone. Also read the earlier discussions.

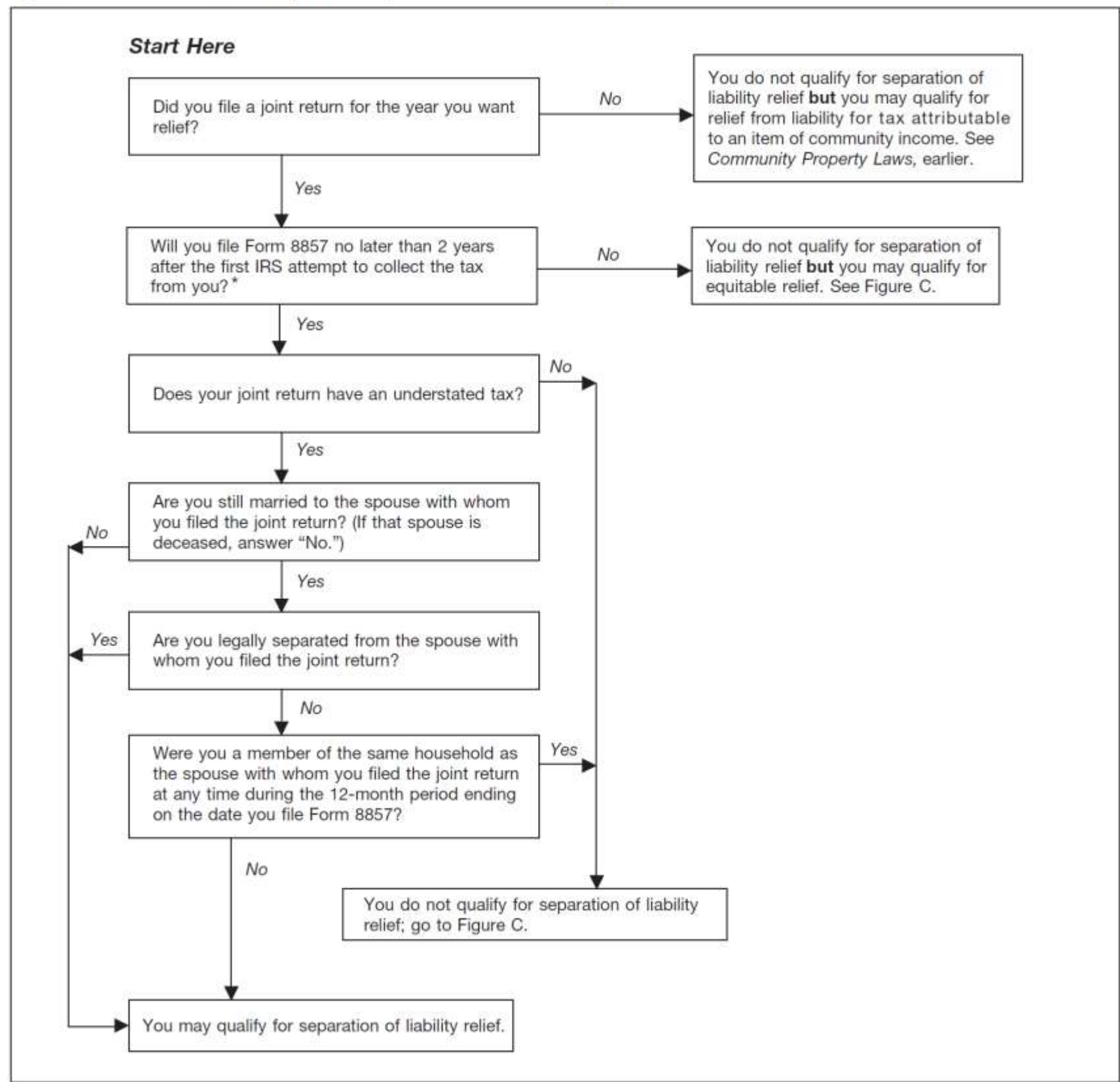
Figure A. Do You Qualify for Innocent Spouse Relief?



¹ Collection activities that may start the 2-year period are described earlier under *How To Request Relief*.

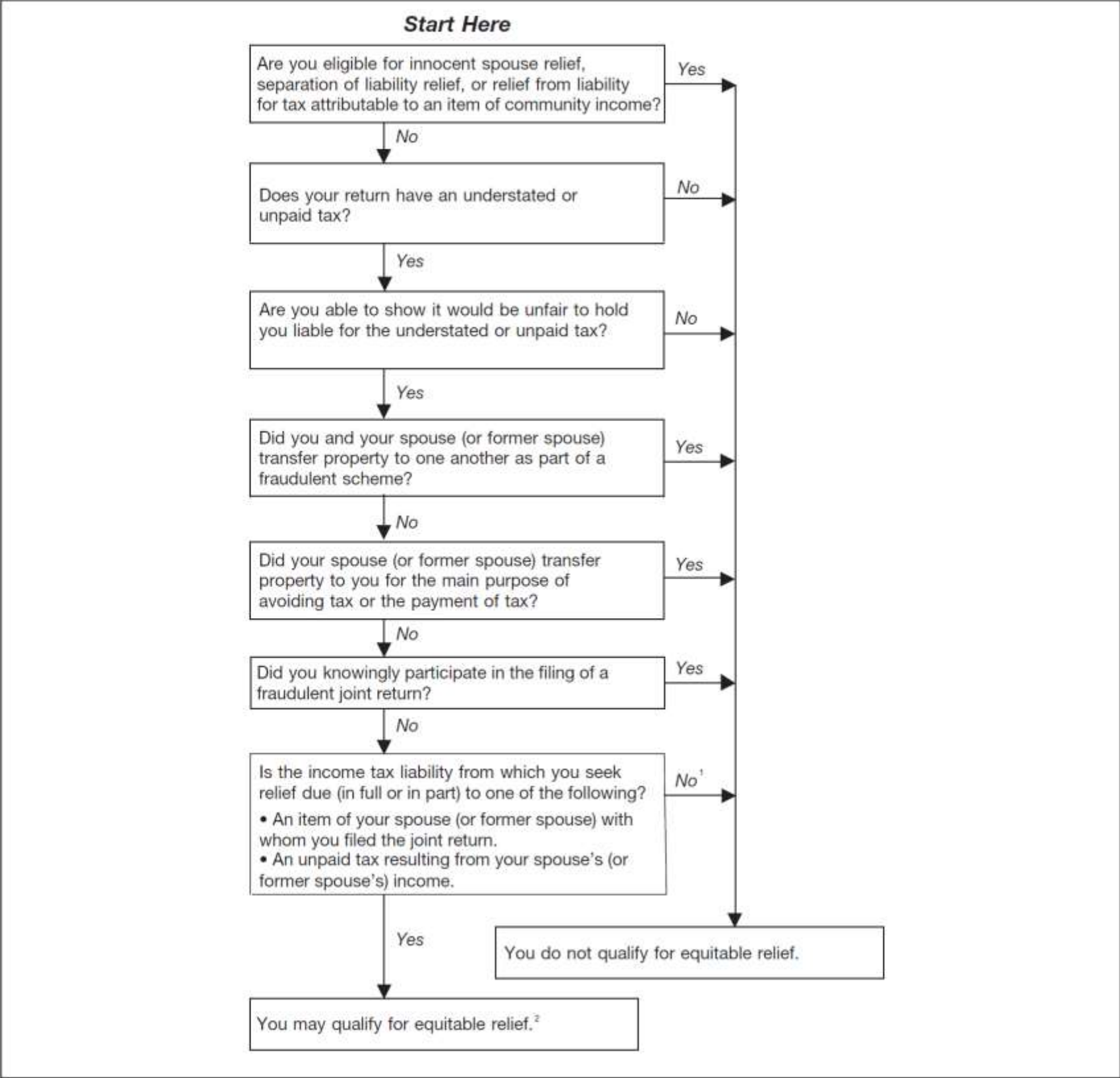
² You may qualify for partial relief if, at the time you filed your return, you knew or had reason to know of only a portion of an erroneous item.

Figure B. Do You Qualify for Separation of Liability Relief?



* Collection activities that may start the 2-year period are described earlier under *How To Request Relief*.

Figure C. Do You Qualify for Equitable Relief?



¹ You may qualify for equitable relief if you meet any of the exceptions to condition (7) discussed earlier under *Conditions for Getting Equitable Relief*.

² You must file Form 8857 by the filing deadlines explained earlier in *Exception for equitable relief* under *How To Request Relief*.

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Questions & Answers

This section answers questions commonly asked by taxpayers about innocent spouse relief.

What is joint and several liability?

When you file a joint income tax return, the law makes both you and your spouse responsible for the entire tax liability. This is called joint and several liability. Joint and several liability applies not only to the tax liability you show on the return but also to any additional tax liability the IRS determines to be due, even if the additional tax is due to the income, deductions, or credits of your spouse or former spouse. You remain jointly and severally liable for taxes, and the IRS still can collect from you, even if you later divorce and the divorce decree states that your former spouse will be solely responsible for the tax.

How can I get relief from joint and several liability?

There are three types of relief for filers of joint returns: “innocent spouse relief,” “separation of liability relief,” and “equitable relief.” Each type has different requirements. They are explained separately below.

What are the rules for innocent spouse relief?

To qualify for innocent spouse relief, you must meet all of the following conditions.

- You must have filed a joint return which has an understated tax.
- The understated tax must be due to erroneous items of your spouse (or former spouse).
- You must establish that at the time you signed the joint return, you did not know, and had no reason to know, that there was an understated tax.

- Taking into account all of the facts and circumstances, it would be unfair to hold you liable for the understated tax.
- You must request relief within 2 years after the date on which the IRS first began collection activity against you.

What are “erroneous items”?

Erroneous items are any deductions, credits, or bases that are incorrectly stated on the return, and any income that is not properly reported on the return.

What is an “understated tax”?

You have an understated tax if the IRS determined that your total tax should be more than the amount actually shown on your return. For example, you reported total tax on your 2018 return of \$2,500. The IRS determined in an audit of your 2018 return that the total tax should be \$3,000. You have a \$500 understated tax.

Will I qualify for innocent spouse relief in any situation where there is an understated tax?

No. There are many situations in which you may owe tax that is related to your spouse (or former spouse), but not be eligible for innocent spouse relief. For example, you and your spouse file a joint return on which you report \$10,000 of income and deductions, but you knew that your spouse was not reporting \$5,000 of dividends. You are not eligible for innocent spouse relief because you have knowledge of the understated tax.

What are the rules for separation of liability relief?

Under this type of relief, you allocate (separate) the understated tax (plus interest and penalties) on your joint return between you and your spouse (or former spouse). The understated tax allocated to you is generally the amount you are responsible for. To qualify for separation of liability relief, you must have

filed a joint return and meet either of the following requirements at the time you file Form 8857.

- You are no longer married to, or are legally separated from, the spouse with whom you filed the joint return for which you are requesting relief. (Under this rule, you are no longer married if you are widowed.)
- You were not a member of the same household as the spouse with whom you filed the joint return at any time during the 12-month period ending on the date you file Form 8857.

In addition to the above requirements, you must file a Form 8857 within 2 years after the date on which the IRS first began collection activity against you.

Why would a request for separation of liability relief be denied?

Even if you meet the requirements listed earlier, a request for separation of liability relief will not be granted in the following situations.

- The IRS proves that you and your spouse (or former spouse) transferred assets to one another as part of a fraudulent scheme.
- The IRS proves that at the time you signed your joint return, you had actual knowledge of any erroneous items giving rise to the deficiency that are allocable to your spouse (or former spouse).
- Your spouse (or former spouse) transferred property to you to avoid tax or the payment of tax.

What are the rules for equitable relief?

Equitable relief is only available if you meet all of the following conditions.

You do not qualify for innocent spouse relief, separation of liability relief, or relief from liability for tax attributable to an item of community income.

- You have an understated tax or unpaid tax. See *Note*, later.
- You and your spouse (or former spouse) did not transfer assets to one another as a part of a fraudulent scheme.
- Your spouse (or former spouse) did not transfer property to you for the main purpose of avoiding tax or the payment of tax.
- You did not knowingly participate in the filing of a fraudulent joint return.

- The income tax liability from which you seek relief is attributable (either in full or in part) to an item of your spouse (or former spouse) or an unpaid tax resulting from your spouse's (or former spouse's) income. For exceptions to this condition, see item (7) under Conditions for Getting Equitable Relief, earlier.
- You timely file Form 8857 as explained earlier in Exception for equitable relief under *When To File Form 8857*.
- The IRS determines that it is unfair to hold you liable for the understated or unpaid tax taking into account all the facts and circumstances.

Note. Unlike innocent spouse relief or separation of liability relief, if you qualify for equitable relief, you can also get relief from an unpaid tax. (An unpaid tax is tax that is properly shown on the return, but has not been paid.)

How do state community property laws affect my ability to qualify for relief?

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. Generally, community property laws provide that you and your spouse are both entitled to one-half of your total community income and expenses. However, community property laws are not taken into account in determining whether an item belongs to you or to your spouse (or former spouse) if you request relief from joint and several liability.

How do I request relief?

File Form 8857 to ask the IRS for relief. You must file an additional Form 8857 if you are requesting relief for more than 6 years.

When should I file Form 8857?

If you are requesting innocent spouse relief or separation of liability relief, file Form 8857 no later than 2 years after the date on which the

IRS first began collection activities against you.

If you are requesting equitable relief, see *Exception for equitable relief* under *When To File Form 8857*, earlier, for when to file Form 8857.

If you are requesting relief from liability for tax attributable to an item of community income, see *How and When To Request Relief* under *Community Property Laws*, earlier, for when to file Form 8857.

Where should I file Form 8857?

Use one of the addresses or fax number shown in the Instructions for Form 8857.

I am currently undergoing an examination of my return. How do I request innocent spouse relief?

File Form 8857 at one of the addresses or send it to the fax number shown in the Instructions for Form 8857. Do not file it with

the employee assigned to examine your return.

What if the IRS has given me notice that it will levy my account for the tax liability and I decide to request relief?

Generally, the IRS has 10 years to collect an amount you owe. This is the collection statute of limitations. By law, the IRS is not allowed to collect from you after the 10-year period ends.

If you request relief for any tax year, the IRS cannot collect from you for that year while your request is pending. But interest and penalties continue to accrue. Your request is generally considered pending from the date the IRS receives your Form 8857 until the date your request is resolved. This includes the time the Tax Court is considering your request.

After your case is resolved, the IRS can begin or resume collecting from you any tax for which you are determined to remain responsible. The 10-year period will be increased by the amount of time your request for relief was pending plus 60 days. See Pub. 594 for more information.

What is “injured spouse relief”?

Injured spouse relief is different from innocent spouse relief. When a joint return is filed and the refund is used to pay one spouse's past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or federal nontax debt, such as a student loan, the other spouse may be considered an injured spouse. The injured spouse can get back his or her share of the joint overpayment using [Form 8379, Injured Spouse Allocation](#).

You are considered an injured spouse if:

1. You are not legally obligated to pay the past-due amount, and
2. You meet any of the following conditions.
 - a. You made and reported tax payments (such as federal income tax withholding or estimated tax payments).
 - b. You had earned income (such as wages, salaries, or self-employment income) and claimed the earned income credit or the additional child tax credit.
 - c. You claimed a refundable tax credit, such as the health coverage tax credit or the refundable credit for prior year minimum tax.

Note. If your residence was in a community property state at any time during the year and the state recognizes your marriage, you may file Form 8379 even if only item (1) above applies.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to

prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.



For 2021, if you received an Economic Impact Payment (EIP), refer to your Notice 1444-C, Your 2021 Economic Impact Payment. If you received Advance Child Tax Credit payments, refer to your Letter 6419.

Free options for tax preparation. Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go

to [IRS.gov/ FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique

to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/Tax\)](https://www.MilitaryOneSource.mil/Tax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/ein) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/w4app) makes it easier for everyone to pay the correct amount of tax during the year. The tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The features include the following.
 - ▶ Easy to understand language.
 - ▶ The ability to switch between screens, correct previous entries, and skip screens that don't apply.
 - ▶ Tips and links to help you determine if you qualify for tax credits and deductions.
 - ▶ A progress tracker.

- ▶ A self-employment tax feature.
- ▶ Automatic calculation of taxable social security benefits.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](#) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](#) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help:](#) A variety of tools to help you get answers to some of the most common tax questions.

- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on 2021 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your tax return,

choose that preparer wisely. A paid tax preparer should protect your identity when using any social networking site.

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to *Tips for Choosing a Tax Preparer* on IRS.gov.

Advance child tax credit payments. From July through December 2021, advance payments were sent automatically to taxpayers with qualifying children who met

certain criteria. The advance child tax credit payments were early payments of up to 50% of the estimated child tax credit that taxpayers may properly claim on their 2021 re-turns. Go to [IRS.gov/AdvCTC](https://www.irs.gov/AdvCTC) for more information about these payments and how they can affect your taxes.

Coronavirus. Go to [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.ssa.gov/employer) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideomultilingua.](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL.](https://www.youtube.com/irsvideosASL)

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs-videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to

current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.).

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, down-load, or print all of the forms, instructions, and publications you may need. Or, you can go to *IRS.gov/OrderForms* to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at *IRS.gov/eBooks*.

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to

[IRS.gov/Account](https://irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, your EIP amounts, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.

- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](#). For more information, go to [IRS.gov/TaxProAccount](#).

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](#) for more information on where to find a bank or credit union that can open an account online.

Getting a transcript of your return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/ Transcripts](#).

Click on either “Get Transcript Online” or “Get Transcript by Mail” to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn’t initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Note. The IRS can't issue refunds before mid-February 2022 for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [*IRS Direct Pay*](#): Pay your individual tax bill or estimated tax payment directly

from your checking or savings account at no cost to you.

- [*Debit or Credit Card*](#): Choose an approved payment processor to pay online or by phone.
- [*Electronic Funds Withdrawal*](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [*Electronic Federal Tax Payment System*](#): Best option for businesses. Enrollment is required.
- [*Check or Money Order*](#): Mail your payment to the address listed on the notice or instructions.
- [*Cash*](#): You may be able to pay your taxes with cash at a participating retail store.
- [*Same-Day Wire*](#): You may be able to do same-day wire from your financial

institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement](https://www.irs.gov/OPA) ([IRS.gov/OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise PreQualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. You can now file Form 1040-X electronically with tax filing software to amend 2019 or 2020 Forms 1040 and 1040-SR. To do so, you must have e-filed your original 2019 or 2020 return. Amended returns for all prior years must be mailed. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.

Note. It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/ Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

You can use Schedule LEP, Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language, when these are available. Once your Schedule LEP is processed, the IRS will determine your translation needs and provide you translations when available. If you have a disability requiring notices in an accessible format, see Form 9000.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now

provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/ TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/taxpayeradvocate) to help you understand what these rights mean to you and how they apply. These are **your** rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do ev-erything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;

- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/advocate). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, re-port it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS pro-grams, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose in-come is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax col-lection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Serv-ices are offered for free or a small fee for eligible taxpayers. To find an LTC near you, go to [TaxpayerAdvocate.IRS.gov/about-us/ Low-Income-Taxpayer-Clinics-LITC](https://TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

Index

To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

A

Actual knowledge:

Innocent spouse relief 6

Separation of liability relief 7

Assistance (See Tax help)

B

Burden of proof, separation of liability 7

C

Community income, relief from liability for tax attributable to an item of 4

Community property laws 4

D

Decedent 3

Domestic violence (separation of liability) 8

Duress 8

E

Equitable relief:

Conditions for getting 8

Factors for determining whether to grant 9

Erroneous items 6

Executors (See Decedent)

F

Flowcharts 13

Form 8857:

For decedent 3

Tax Court review 4

H

How to request relief 2

I

Indications of unfairness:

Innocent spouse relief 6

Injured spouse relief 17

Innocent spouse relief 5

J

Joint and several liability 16

L

Limitations on Relief 7

N

No joint return filed 4

P

Partial relief, innocent spouse relief 6

Publications (See Tax help)

Q

Questions & Answers 16

R

Reason to know 6

Refunds 12

Limit on amount of refund 12

Proof required 12

S

Separation of liability relief 7

Spousal abuse 3, 8

Spousal notification 3, 16

T

Tax Court review 4

Tax help 18

TEFRA partnership proceedings 3

Transferee liability 3

Transfers of property to avoid tax 8

U

Understated tax 5

United States Tax Court 4

Unpaid tax 8

W

When to file Form 8857 2

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