



## Innocent Spouse Relief

**Visit our page for Survivors of Domestic Abuse for more in-depth information.**

When you file a joint return with your spouse, and tax is owed, both spouses are responsible for paying the full tax bill even if only one spouse had most or all of the income. In certain cases, IRS may decide that you do not owe some or all of the tax resulting from the joint return although your spouse still owes the tax. You have to request innocent spouse relief. Although the rules are complicated, here are some of the factors that IRS will take into account in deciding whether you owe any of the tax resulting from the joint return:

- Were there mistakes on the tax return? If so, were these mistakes having to do with your income and deductions or your spouse's income and deductions?
- If the mistakes involved your spouse's income or deductions, did you know or have reason to know about the mistakes? For example, if your spouse was self-employed, did you have information about your spouse's expenses that would have caused you to question the expenses listed on the tax return?
- Would it be unfair to hold you responsible for the tax?
- Are you divorced or legally separated from your spouse? If not, have you lived in separate households for the last 12 months?
- Was your spouse abusive? Did this make it hard for you to know whether the tax return was being properly prepared?
  - 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.
- Would it cause you economic hardship to pay all or part of the tax?
- If you knew tax was owed when the return was filed, did you have reason to believe that your spouse would pay it?

Asking IRS to grant you innocent spouse relief is not an easy process in part because the rules are complicated and IRS will require documentation, but Indiana Legal Services may be able to help you. You can also see [IRS Publication 971](#), Innocent Spouse Relief, for much more information.

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<http://www.indianalegalservices.org/node/828/innocent-spouse-relief>

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