

IRS INNOCENT SPOUSE TAX RELIEF ELIGIBILITY

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In general, married taxpayers are jointly and severally liable for tax, interest, and penalties that arise from a jointly filed tax return. This means that even if one spouse earned all of the income in the family or claimed improper deductions, the other spouse is legally responsible for the entire amount of unpaid taxes. Innocent Spouse Tax Relief provides a method of relief from additional tax owed if a spouse or former spouse failed to report income, reported income improperly, or claimed improper deductions.

To be eligible for Innocent Spouse Tax Relief, you must:

- Have filed a joint return with a deficiency that is solely the fault of your spouse
- Establish that at the time you signed the return, you did not know or have reason to know that there was a deficiency
- Show that it would be unfair to hold you liable when taking all facts and circumstances into account.

For more information regarding the tax relief for victims of domestic violence please see the Innocent Spouse Tax Eligibility documents (<https://www.irs.gov/taxtopics/tc205>) that guide victims through the application process. Please also see the Innocent Spouse Relief publication for more information (<https://www.irs.gov/pub/irs-pdf/p971.pdf>).