



# Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)

**Important: Do not file this form with your income tax return. See *Where to file* on page 4.**

Your first name and middle initial		Your last name		Your social security number	
Mailing address ( <i>number and street or PO box</i> )					Apartment number
City, village, or post office	State	ZIP code	Daytime phone number ( )	Evening phone number ( )	

**Important notes:**

- See the instructions, Form IT-285-I, and our Web site for information on the types of relief available.
- By law, the Tax Department must contact the person who was your spouse during the years for which you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Division of Tax Appeals, your personal information may be released. See instructions.

**1** Are you requesting relief from a liability that resulted from a jointly filed return? Mark an **X** in the appropriate box.

- Yes. Go to line 2.                       No. **Stop.** You cannot file Form IT-285.

**2** Are you requesting that all or part of your share of a joint refund, that was (or will be) applied against your spouse's past-due debt (such as child support), be refunded to you?

- Yes. **Stop.** Use Form IT-280, *Nonobligated Spouse Allocation*, to make this request. Do not use Form IT-285.                       No. Go to line 3.

**3** Enter the tax year(s) for which you are requesting relief from liability for tax. (Form IT-285 must be used for tax years beginning on or after January 1, 1999. For relief from a joint liability for prior years, see *General information* in the instructions.) ..... **3** \_\_\_\_\_

**Note:** If the answers are not the same for each of the following questions for all tax years for which you are filing this form, submit an explanation (be sure to include your name and social security number).

**4** Explain why you believe you qualify for relief. You **must** submit a statement and appropriate supporting documentation (*see instructions*).

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(continued)



**5** Information, if known, about **your spouse (or former spouse)** to whom you were married at the end of the year(s) on line 3.

First name and middle initial		Last name		Social security number	
Mailing address (number and street or PO box; see instructions)					Apartment number
City, village, or post office		State	ZIP code	Daytime phone number ( )	Evening phone number ( )

**6** What is the current marital status between you and the person on line 5?

- Married and still living together
- Married and living apart since (mm-dd-yyyy) .....
- Widowed since (mm-dd-yyyy)  
(Include a photocopy of the death certificate.) .....
- Legally separated since (mm-dd-yyyy)  
(Include a photocopy of your entire separation agreement.) .....
- Divorced since (mm-dd-yyyy)  
(Include a photocopy of your entire divorce decree.) .....

**Note:** A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

**7** Were you a victim of spousal abuse or domestic violence, or suffering the effects of such abuse during the tax years for which you are requesting relief or when any of the returns were filed for those years?

- Yes. See instructions.
- No.

**8** For the years for which you want relief, how were you involved in the household finances? Mark all that apply.

- You were not involved in handling money for the household. Explain below.
- You knew the person on line 5 had separate accounts.
- You had joint accounts but you had limited use of them or did not use them. Explain below.
- You used joint accounts. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.
- You made decisions about how money was spent. For example, you paid bills or made decisions about household purchases.
- Other: \_\_\_\_\_

Explain anything else you want to tell us about your household finances: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(continued)



**9** How were you involved with preparing your tax return(s)? Mark all that apply and explain, if necessary.

- You were not involved in preparing the returns.
- You filled out or helped fill out the returns.
- You gathered receipts and canceled checks.
- You gave tax documents (such as federal Forms W-2, 1099, etc.) for the preparation of the returns.
- You reviewed the returns before they were filed.
- You did not review the returns before they were filed. Explain below.
- You did not know a joint return was filed.
- Other: \_\_\_\_\_

Explain: \_\_\_\_\_

**10** When the returns were filed, did you know any amounts were due to New York State?

- Yes     No    If **Yes**, explain when and how you thought the amount of tax reported on your return would be paid: \_\_\_\_\_

**11** When the returns were filed, what did you know about any incorrect or missing information? Check all that apply and explain, if necessary.

- You knew something was incorrect or missing, but you said nothing. Explain below.
- You knew something was incorrect or missing, and asked about it. Explain below.
- You did not know anything was incorrect or missing.
- Not applicable. There was no incorrect or missing information.

Explain: \_\_\_\_\_

**12a** Did you file federal Form 8857, *Request for Innocent Spouse Relief*, with the IRS for the same tax year(s) and with the same missing or incorrect items on your return(s) for which you are filing this form?

- Yes. Include a copy of your Form 8857 and continue with line 12b.
- No. Continue with the *Allocation of items between spouses* schedule.

**12b** Did you receive a final determination from the IRS granting you *Innocent Spouse* relief under IRC section 6015(b)?

**Note:** Other types of relief can be granted by the IRS. If you are unsure which type of relief you were granted, mark the **No** box or contact the IRS to determine the type of relief you were granted.

- Yes. Include a copy of the final determination. Sign the form and see *Where to file* on page 4.  
Do not complete the *Allocation of items between spouses* schedule.
- No. Complete the *Allocation of items between spouses* schedule.

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**Allocation of items between spouses**

If filing for more than one tax year, complete a separate schedule for each year. Include copies of all federal Forms W-2, all federal schedules, and copies of any notices from the New York State Tax Department.

If you do not have specific information to complete the allocation schedule, mark an **X** in the box and see instructions.

Allocated items	a – Allocated to you	b – Allocated to your spouse or former spouse	c – Total of column a plus column b
<b>13</b> Enter the tax year covered by this schedule _____			
<b>14</b> Wages .....			
<b>15</b> Interest and dividends .....			
<b>16</b> Business income .....			
<b>17</b> All other income. Identify the type and amount below. _____ _____ _____ <b>Line 17 total ...</b>			
<b>18</b> Federal adjustments to income. Allocate separate adjustments, such as an IRA deduction, to the spouse to whom they belong .....			
<b>19</b> New York adjustments to income. Allocate separate adjustments, such as 414(h) contributions and/or pension exclusions, to the spouse to whom they belong.....			
<b>20a</b> Estimated tax payments (see instructions) .....			
<b>b</b> Payment made with extension Form IT-370 or using the online application .....			
<b>c</b> Payments made with return .....			
<b>d</b> Payments made on assessments (bills).....			
<b>21</b> Income tax withheld. Allocate New York State/New York City/Yonkers income tax withheld to each spouse as shown on federal Forms W-2. Be sure to submit copies of these forms with this Form IT-285.....			

<b>▼ Paid preparer must complete (see instr.) ▼</b>		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRIN	excl. code
E-mail:		

<b>▼ Taxpayer sign here ▼</b>
Your signature
Date
Daytime phone number ( )
E-mail:
<b>Keep a copy of this form for your records.</b>

**Where to file**

Generally, you should send this form to: **NYS Tax Department, Protest Correspondence Unit, W A Harriman Campus, Albany NY 12227-5120**. But, if you are meeting with a Department of Taxation and Finance employee, or you received a notice of deficiency, or you are using a private delivery service, see instructions. If you would like the Tax Department to correspond with your representative, you must complete and submit a power of attorney.

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