Department of Revenue Services
State of Connecticut
(Rev. 03/12)

Form CT-8857

Request for Innocent Spouse Relief

(And Separation of Liability and Equitable Relief)

Complete in blue or black ink only.

Do not file this form if:

- You did not file a joint return for the year(s) for which you are requesting relief.
- All or part of your overpayment was, or is expected to be, applied against your spouse's past-due debt such as child support. Instead, file **Form CT-8379,** *Nonobligated Spouse Claim*, to apply to have your share of the overpayment refunded to you.

Read instructions before completing this form.

Do not file Form CT-8857 with your tax return.

Form CT-8857 will not be considered complete if you have not answered ALL questions in Part VI **and** signed and dated the request in Part VII (see Page 4).

If you find that you need additional space to provide information requested, use the explanation sheet on Page 5. Include your Social Security Number (SSN) at the top of all additional sheets.

Do not file Form CT-8857 with your tax return. Complete in blue or black ink only.

Part I See *Spousal Notification* in the Specific Instructions.

Your current name (See instructions.)			Your Social Security Number ___ ___ ___ : ___ ___ : ___ ___ ___ ___
Your current home address (number and street), apartment number, PO box			Daytime telephone number ( )
City, town, or post office	State	ZIP code	DRS use only – – 20

Check this box if you filed federal Form 8857. ❒ Date you filed federal Form 8857: ______________
MM / DD / YYYY

Part II

1. Enter the year(s) for which you are requesting relief from liability of Connecticut income tax: ______________

2. Information about the spouse with whom you were married as of the end of the taxable year(s) listed on Line 1.

Nonrequesting spouse's name			Social Security Number ___ ___ ___ : ___ ___ : ___ ___ ___ ___
Current home address (number and street), apartment number, PO box			
City, town, or post office	State	ZIP code	Daytime telephone number ( )

3. Do you have an **understatement of tax** (that is, the Department of Revenue Services (DRS) has determined there is a difference between the tax shown on your return and the tax that should have been shown)?
❒ Yes. Go to Part III. ❒ No. Go to Part V.

Part III – Separation of Liability

4. Are you divorced from the nonrequesting spouse or has that person died?
❒ Yes. Go to Line 7. ❒ No. Go to Line 5.

5. Are you legally separated from the nonrequesting spouse?
❒ Yes. Go to Line 7. ❒ No. Go to Line 6.

6. Have you lived apart from the nonrequesting spouse at all times during the 12-month period prior to filing this form?
❒ Yes. Go to Line 7. ❒ No. Go to Part IV.

7. If Line 4, 5, or 6 is **Yes**, you may request **separation of liability by attaching a statement**. See instructions.
Check here ❒ and go to Part IV.

Part IV – Innocent Spouse Relief

8. Is the understatement of tax due to the **erroneous items** of the nonrequesting spouse? See instructions.
❒ Yes. You may request **innocent spouse relief by attaching a statement**. See instructions. Go to Part V.
❒ No. You may request **equitable relief** for the understatement of tax. Check **Yes** in Part V.

Part V – Equitable Relief

9. Do you have an **underpayment of tax** (that is, tax properly shown on your return but not paid) or another tax liability that qualifies for **equitable relief**? See instructions.
❒ Yes. You may request **equitable relief by attaching a statement**. See instructions.
❒ No. You cannot file this form unless Line 3 is **Yes**.

Continue to Part VI on next page. Your request will not be properly completed unless you complete all Parts and sign and date on Page 4.

Part VI - Questionnaire

You must answer all questions in this section for your request to be considered properly completed. If the answers to any questions are not the same for all tax years, use the additional explanation sheet on Page 5 and attach it to your request.

10. Have you applied for Innocent Spouse Relief (Form 8857) with the Internal Revenue Service (IRS)? ❑ Yes ❑ No

If ***Yes***, what is the status of your application with the IRS? ❑ Approved ❑ Denied ❑ Pending

If your application was ***Approved*** by the IRS, **stop here**, and submit a copy of this form and a copy of the final determination notice from the IRS.

If your application was ***Denied*** by the IRS, **stop here**, and submit a copy of this form and a copy of the final determination notice from the IRS.

If your application is ***Pending*** with the IRS, **stop here**, and submit a copy of this form and a copy of the final determination notice from the IRS when it becomes available.

If ***No***, complete lines 11 through 25.

11. How were you involved with preparing the returns? Check all that apply and explain, if necessary.

❑ You filled out or helped fill out the returns.
❑ You gathered receipts and cancelled checks.
❑ You gave tax documents (such as Forms W-2, 1099, etc.) to the person who prepared the returns.
❑ You reviewed the returns before they were signed.
❑ You did not review the returns before they were signed. Explain below.
❑ You were not involved in preparing the returns.
❑ Other: Explain how you were involved: ____________________

____

12. Did you sign the return(s)?

❑ Yes.
❑ Yes, but it was signed under duress (threat of harm or other form of coercion). See instructions.
❑ No. The signature was forged. See instructions.

13. When the returns were signed, did you know any amount was owed to the DRS for those tax years?

❑ Yes. Explain when and how you thought the amount of tax reported on the return would be paid: ____________________

____

❑ No.

14. When any of the returns were signed, did you have a mental or physical health problem or do you have a mental or physical health problem now?

❑ Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

❑ No.

15. When the returns were signed, 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.
❑ You knew something was incorrect or missing and asked about it.
❑ You did not know anything was incorrect or missing.

16. When any of the returns were signed, were you having financial problems (for example, bankruptcy or bills you could not pay)?

❑ Yes. Explain: ____________________

____

❑ No.
❑ Did not know.

17. When any of the returns were signed, what did you know about the income of the nonrequesting spouse? Check all that apply and explain, if necessary.

❑ You knew the nonrequesting spouse had income.

List each type of income on a separate line. (Examples are wages, social security, gambling winnings, or self-employment business income.) Enter each tax year and the amount of income for each type you listed. If you do not know any details, enter "I don't know."

Type of income	Who paid it to that person	Tax Year 1	Tax Year 2	Tax Year 3
		$	$	$
		$	$	$
		$	$	$

❑ You knew the nonrequesting spouse was self-employed and you helped with the books and records.

❑ You knew the nonrequesting spouse was self-employed and you did not help with the books and records.

❑ You knew the nonrequesting spouse had no income.

❑ You did not know if the nonrequesting spouse had income.

18. For the years you want relief, how were you involved in the household finances? Check all that apply.

❑ You knew the nonrequesting spouse had separate accounts.

❑ You had joint accounts but you had limited use of them or did not use them. Explain below.

❑ You had joint accounts and 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.

❑ You were not involved in handling money for the household.

❑ Other: Explain anything else you want to tell us about your household finances: ______________________

____

19. Has the nonrequesting spouse ever transferred assets (money or property) to you? (Property includes real estate, stocks, bonds, or other property that you own.) See instructions.

❑ Yes. List the assets, the dates they were transferred, and their fair market values on the dates transferred. Explain why the assets were transferred ____

____

____

❑ No.

20. Did you (or the nonrequesting spouse) incur any large expenses, such as trips, home improvements, or private schooling, or make any large purchases, such as automobiles, appliances, or jewelry, during any of the years you want relief or any later years?

❑ Yes. Attach a statement describing the types and amounts of the expenses and purchases and the years they were incurred or made.

❑ No.

21. How many people currently live in your household. Adults ____________ Children ____________

22. Were you a victim of spousal abuse or domestic violence during any of the tax years you want relief? If the answers are not the same for all tax years, explain.

❑ Yes. Attach a statement to explain the situation and when it started. Provide photocopies of any documentation, such as police reports, a restraining order, a doctor's report or letter, or a notarized statement from someone who was aware of the situation.

❑ No.

23. What is your current average monthly income and expenses for your entire household. If family or friends are helping to support you, include the amount of support as gifts under Monthly income. Under Monthly expenses, enter all expenses, including expenses paid with income from gifts.

Monthly income	Amount	Monthly expenses	Amount
Gifts		Federal, state, and local taxes deducted from your paycheck	
Wages (Gross pay)		Rent or mortgage	
Pensions		Utilities	
Unemployment		Telephone	
Social security		Food	
Government assistance, such as housing, food stamps, grants		Car expenses, payments, insurance, etc.	
Alimony		Medical expenses, including medical insurance	
Child support		Life insurance	
Self-employment business income		Clothing	
Rental income		Child care	
Interest and dividends		Public transportation	
Other income, such as disability payments, gambling winnings, etc. List the type below:		Other expenses, such as real estate taxes, child support, etc. List the type below:	
Type: ______		Type: ______	
Type: ______		Type: ______	
Type: ______		Type: ______	
Total		Total	

24. Describe your assets (money and property). Property includes real estate, motor vehicles, stocks, bonds, and other property that you own. Tell us the amount of cash you have on hand and in your bank accounts. Also give a description of each item of property, the fair market value of each item, and the balance of any outstanding loans you used to acquire each item. Do not list any money or property you listed on line 23. If you need more room, attach more pages.

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____

25. Provide any other information you want us to consider in determining whether it would be unfair to hold you liable for the tax. If you need more room, attach more pages. Write your name and social security number on the top of all pages you attach.

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____
____

Part VII - Declaration/Signature

Declaration: I declare under penalty of law that I have examined this statement (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false statement to DRS is a fine of not more than $5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here			
	Your signature		Date
Keep a copy of this return for your records.	Paid preparer's signature	Date	Telephone number ( )
	Firm's name, address, and ZIP code		Preparer's SSN or PTIN
			FEIN

If any of the answers to questions 10 through 24 are not the same for all tax years identified in Part II, Line 1, use this sheet to explain why. Be sure to identify the question number for each answer and remember to attach this sheet to your request.

Form CT-8857 Instructions

General Instructions

Purpose

Use **Form CT-8857**, *Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief),* to request relief from liability for tax, plus related penalties and interest, for which you believe only your spouse or former spouse should be held liable. **You must have filed a joint return for the year(s) for which you are requesting relief.** DRS will evaluate your request and tell you if you qualify.

You may be allowed one or more of these three types of relief:

- Separation of liability;
- Innocent spouse relief; **or**
- Equitable relief.

Any reference in this document to a spouse also refers to a spouse in a same-sex marriage recognized under Connecticut law.

Definitions

Underpayment of Tax

An ***underpayment*** is tax that is properly shown on your return but has not been paid.

Example: Beth and Jack filed a joint return that properly reflects their income and credits, but showed an unpaid balance of $400. Beth and Jack are getting divorced. Beth gave Jack $200 and Jack promised to pay the full $400, but did not. Beth and Jack are both liable for the $400 tax not paid (underpayment).

Understatement of Tax

An ***understatement of tax***, or deficiency, is the difference between the total amount of tax that DRS determines should have been shown on the Connecticut income tax return and the amount actually shown on the return.

Example: Mary and Matt filed a joint return showing $400 of tax due which they fully paid. DRS later audits their return and finds $4,000 of income that Mary earned but did not report. This understatement results in an additional $180 in tax. Mary and Matt are both liable for the additional tax (understatement) due to Mary's unreported income.

Joint and Several Liability

Generally, joint and several liability applies to all joint returns. This means both you and your spouse or former spouse are jointly and individually responsible for any underpayment of tax plus any understatement of tax that may become due later. This is true even if a divorce decree states your former spouse is responsible for any amounts due on previously-filed joint returns.

If you have both an underpayment and understatement of tax, you may have to request different types of relief. If you have an underpayment of tax, you may only request equitable relief. Complete Parts III and IV to see which type(s) of relief you can request for the understatement of tax.

Attachment

You **must attach a statement** to Form CT-8857 explaining why you qualify for relief. Complete the statement using the best information you have available. Include your name and Social Security Number (SSN) on the statement.

If you are requesting relief for more than one taxable year, you only need to file one Form CT-8857. However, you must include a separate statement for each year. Clearly indicate in the statement(s) the type(s) of relief you are requesting for each year. You must provide certain information for each type of relief you are requesting. See the *Specific Instructions* for Parts III, IV, and V for details on the information to include with your statement(s).

Generally, DRS will request additional information from you. You can help the processing of your request for relief by attaching a copy of the information you submitted with your request to the IRS. If you have been granted innocent spouse relief by the IRS, attach a copy of your IRS Determination Letter.

When to File

File Form CT-8857 as soon as you become aware of a Connecticut income tax liability for which you believe only your spouse or former spouse should be held liable. You may become aware of a liability if:

- DRS has examined your tax return and is proposing an understatement of tax; **or**
- DRS has sent you a notice.

You must file Form CT-8857 no later than two years after DRS first began collection activity against you.

Examples of attempts to collect the tax from you are garnishment of your wages or applying your income tax refund to the tax due.

Where to File

Mail Form CT-8857 and your statement (if applicable) to:

Department of Revenue Services
Audit Division - Income Tax Audit
25 Sigourney St Ste 2
Hartford CT 06106-5032

Do not file Form CT-8857 with your tax return.

Part I

Enter your current name. If your current name is different from your name as shown on your tax return for any year for which you are requesting relief, enter it in parentheses after your current name. For example, enter "Jane Maple (formerly Jane Oak)."

Spousal Notification

The law requires DRS to inform your spouse or former spouse of the request for relief from liability. DRS is also required to allow your spouse or former spouse to provide information that may assist in determining the amount of relief from liability. DRS will **not** provide information to your spouse or former spouse that could infringe on your privacy. DRS will not provide your new name, address, information about your employer, phone number, or any other information that does not relate to making a determination about your request for relief from liability.

Part II

Line 1: Enter the taxable year(s) for which you have an understatement or underpayment. **Do not** enter any year(s) that DRS used your refund to offset the understatement or underpayment.

Example: You were due a refund for taxable year 2010 on your single return but DRS applied the refund to unpaid joint taxes for taxable year 2009. You enter “2009” on Line 1.

Line 2: Enter the current name and SSN of the person to whom you were married as of the end of the taxable year(s) listed on Line 1. If the name of the person shown on that year’s tax return(s) is different from the current name, enter it in parentheses after the current name. For example, enter “Jane Maple (formerly Jane Oak).” Also enter the current home address and daytime telephone number if you know it.

Part III – Separation of Liability

You may request separation of liability for any understatement of tax shown on the joint return(s) you filed with the person listed on Line 2 if that person died or you and that person:

- Are divorced;
- Are legally separated; **or**
- Have lived apart at all times during the 12-month period prior to the date you file Form CT-8857.

Separation of liability applies only to amounts owed that are not paid. DRS will not issue you a refund of amounts already paid.

How to Request Separation of Liability

Attach a statement to Form CT-8857 that shows the total amount of the understatement of tax. For each item that resulted in an understatement of tax, explain whether the item is attributable to you, the person listed on Line 2, or both of you. For example, unreported income earned by the person listed on Line 2 would be allocated to that person.

Exception: If, at the time you signed the joint return, you knew about any item that resulted in part or all of the understatement, then your request will not apply to that part of the understatement.

Part IV – Innocent Spouse Relief

You may be allowed innocent spouse relief if **all** of the following apply:

- You filed a joint return for the year(s) entered on Line 1;
- There is an understatement of tax on the return(s) due to erroneous items of the person listed on Line 2;
- You can show that when you signed the return(s) you did not know and had no reason to know the understatement of tax existed (or the extent to which the understatement existed); **and**
- Taking into account all the facts and circumstances, it would be unfair to hold you liable for the understatement of tax.

Erroneous Items

Any income, deduction, or credit is an erroneous item if it is omitted from or incorrectly reported on the joint return.

Partial Innocent Spouse Relief

If you knew about any of the erroneous items, but did not know the full extent of the item(s), you may be allowed relief for the part of the understatement you did not know about. Explain in your statement attached to Form CT- 8857 how much you knew and why you did not know, and had no reason to know, the full extent of the item(s).

How to Request Innocent Spouse Relief

Attach a statement to Form CT-8857 of why you believe you qualify. The statement will vary depending on your circumstances, but should include **all** of the following:

- The amount of the understatement of tax for which you are liable and are seeking relief;
- The amount and a detailed description of each erroneous item, including why you had no reason to know about the item or the extent to which you knew about the item; **and**
- Why you believe it would be unfair to hold you liable for the understatement of tax.

Part V – Equitable Relief

You may be allowed equitable relief if, taking into account all the facts and circumstances, DRS determines you should not be held liable for any understatement or underpayment of tax.

Equitable relief generally applies only to:

- An underpayment of tax; **or**
- Part or all of any understatement of tax that does not qualify for both separation of liability and innocent spouse relief.

You should request separation of liability or innocent spouse relief for any understatement of tax if you are eligible. DRS will consider equitable relief for any understatement of tax if it determines innocent spouse relief and separation of liability do not apply.

How to Request Equitable Relief

Attach an explanation to Form CT-8857 of why you believe it would be unfair to hold you liable for the tax instead of the person listed on Line 2. If you are attaching a statement for separation of liability or innocent spouse relief, only include any additional information you believe supports your request for equitable relief.

Part VI – Questionnaire

You must answer all questions in the questionnaire section for your request to be considered properly completed. If you do not answer the questions, your request may be denied or processing may be delayed.

If the answers to any questions are not the same for all tax years, use the additional explanation sheet on Page 5. If you need additional space for your answers you may attach additional sheets.

Include your SSN at the top of all attachments. Attach all pages to the back of your request.

Part VII – Declaration/Signature

You must sign and date the request. If a paid preparer completed the request, provide the appropriate preparer information and signature.

For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only), **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.