



Massachusetts Department of Revenue

Form M-12508

Massachusetts Questionnaire for Non-Requesting Spouse

This questionnaire involves sensitive subjects. The Department of Revenue (DOR) needs the information to evaluate the circumstances of the claim and determine whether relief is warranted. If the form is not completed and returned, the claim will be determined from other information available to us. The non-requesting spouse who is submitting this completed questionnaire acknowledges that DOR will be sharing all information submitted in this questionnaire (as well as any related tax information) with the applicant who is seeking relief from joint tax liability, that is, the other person who filed the joint return. Keep a copy of the completed form for your records. Mail to Massachusetts Department of Revenue, Office of Appeals, PO Box 9551, Boston, MA 02114-9551 or fax to 617-626-3349. For further information call DOR at 617-626-3300.

Part 1. Personal information

1 Your current name Social Security number Daytime phone number
Your current home address City/Town State Zip

2 Current status of the marriage for which relief is requested (complete one only):
Married and living together
Married, living apart since (mm/dd/yyyy)
Legally separated since (mm/dd/yyyy)
Divorced since (mm/dd/yyyy)
Widowed since (mm/dd/yyyy)

Note: A divorce decree stating you must pay all taxes does not necessarily mean that individual will qualify for relief.

Part 2. Financial information.

Attach additional pages if you need more room. Include your name and Social Security number at the top of all attached pages.

3 Nature of involvement with the preparation of tax returns for the period for which relief is requested (complete all that apply):
YOU OTHER PARTY
Prepared or helped prepare the returns
Gathered receipts and cancelled checks
Gave tax documents (e.g., W-2s, 1099s) to the person who prepared the returns
Asked the person who prepared the returns to explain any items or amounts
Reviewed the returns before filing
Did not review the returns before filing
Was not involved with preparing the returns
Other

Explain any responses that are not the same for all years in dispute; and/or provide additional information to responses:

4 When the returns were filed, were any amounts owed to DOR?
Yes No. If Yes, explain how the amounts were to be paid:

5 When the returns were filed was your then spouse aware of any financial problems you were having?
Yes No Do not know. If Yes, explain:



Your current name

Social Security number

Daytime phone number

6 For those years, what kinds of accounts did you have? Fill in all that apply. Explain if the answers are not the same for all the years:

JOINT SEPARATE

- Checking or money market
- Savings or certificate of deposit

How did that individual use those accounts? Fill in all that apply:

JOINT SEPARATE

- Made deposits
- Reviewed bank statements or balanced checkbook
- Paid bills
- Knew how much money was in the account
- Made withdrawals from the account
- Did not know about the account
- Did not use the account
- Was not involved in handling money for the household

Explain any responses that are not the same for all years; and/or provide additional information to responses:

7 Did you ever transfer assets to the other party (e.g., put something of value, such as real estate or stocks, in other party's name)?

Yes No. If Yes, list assets and dates of transfer, and explain why assets were transferred:

8 Were you self-employed during period(s) for which relief is requested?

Yes No. If Yes, explain how other party was involved in your business:

9 Explain any items (e.g., unreported income, disallowed deductions, unclaimed credits) that were changed due to an audit covering period(s) for which relief is requested, and whether the changed items were yours or the other party's:

10 If audit results changed business income or deductions, was the other party involved in your business?

Yes No. If Yes, explain how:

Did the other party know about your business?

Yes No. If Yes, explain how:
