



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	
<input type="radio"/>	<input type="radio"/>	Prepared or helped prepare the returns
<input type="radio"/>	<input type="radio"/>	Gathered receipts and cancelled checks
<input type="radio"/>	<input type="radio"/>	Gave tax documents (e.g., W-2s, 1099s) to the person who prepared the returns
<input type="radio"/>	<input type="radio"/>	Asked the person who prepared the returns to explain any items or amounts
<input type="radio"/>	<input type="radio"/>	Reviewed the returns before filing
<input type="radio"/>	<input type="radio"/>	Did not review the returns before filing
<input type="radio"/>	<input type="radio"/>	Was not involved with preparing the returns
<input type="radio"/>	<input type="radio"/>	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:



Your current name

Social Security number

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11 Did the other party benefit (e.g., family vacation, car or jewelry paid for by unreported income) from any items changed due to audit that were yours?

☐ Yes ☐ No. If Yes, explain:

12 Supply any other information you would like DOR to consider:

Under penalties of perjury, I declare that I have read all of the contents of this Form M-12508 and to the best of my knowledge the information I have provided is true, correct and complete.

Your signature

Date