Form **12510** (June 2002)

## **Questionnaire for Requesting Spouse**

(Used in conjunction with Form 8857, Request for Innocent Spouse Relief)

Name

(Used in conjunction with Form 8857, Request for innocent Spouse Relief)

Social Security Number

## Why we are requesting this information

Depending on the nature of your claim we must evaluate many factors including:

- What is your marital status
- Are the items that created the tax liability yours
- Did you believe the balance due shown on your return when filed, would be paid
- Did you know about return items that were changed as the result of an IRS examination
- What is your current financial situation, and
- Considering all the facts, is it fair to hold you responsible for the liability

We recognize that some of the questions below involve sensitive subjects. However, we need this information to evaluate the circumstances of your case and properly determine whether you qualify for relief.

## Instructions

The questionnaire is divided into 5 parts. All parts may not apply to you. Please read the instructions for each part to see if it applies to you. If so, answer all the questions for that part. If more space is needed you may attach additional pages.

Attach any documents you have that support your answers.

Part 1 – Complete this part for all	requests for relief			
1a. Are you requesting a refund of	f any payments <b>you individually</b> made	Yes		No
bank account. If so, identify the	he IRS taking <b>your</b> refund from a later tax ye he date and amount of these payments. Prov ch as correspondence from the IRS and cop	ide any	docur	nentation you have to prove
year(s) you are requesting relie	is between you and the (ex)spouse with who	m you fil	ed the	joint return(s) for the
Married and living together				
Married living apart	Provide date (month, day, year)	/_	_/	_
Legally Separated	Provide date (month, day, year)	/_	/	_
Divorced	Provide date (month, day, year)	/	_/	_
Widowed	Provide date (month, day, year)	/	/	_
	n agreement, divorce decree or death certificate. If you eparation such as copies of your lease agreement or util			
3. Why did you file a joint return in	stead of your own separate return			
4. What was your involvement in t	he preparation of the return(s)			
5. Did you review the tax return(s) If no, explain why not	before signing.			

Catalog Number 28752D www.irs.gov Page 1 of 4 Form **12510** (6-2002)

6. If your (ex)spouse was self-employed did you assist him/her with the business.  [] Yes [] No If yes, what were your duties or responsibilities.
7a. During the year(s) in question did you have <b>your own separate</b> bank account(s).  Yes No If yes, indicate the type of account(s).
☐ Checking ☐ Savings ☐ Other
7b. What funds were deposited to the account(s)
7c. What bills were paid out of the account(s)
8a. During the year(s) in question did you and your (ex)spouse have any <b>joint</b> bank account(s).  Yes No If yes, indicate the type of account(s).
Checking Savings Other
8b. What access did you have to the account(s)
8c. What funds were deposited to the account(s)
8d. Who made the deposits
8e. What bills were paid out of the account(s)
8f. Who wrote the checks
8g. Did you review the monthly bank statements  Tyes  No
8h. Did you balance the checkbook to the bank statements
☐ Yes ☐ No
9. Did you pick up and open the household mail
☐ Yes ☐ No
10. Identify any periods of separation between you and your (ex)spouse during the year(s) in question

11. If you were abused by your (ex)spouse during the year(s) at issue, please describe the nature and extent of the abuse. Provide documentation such as police reports, doctor's statements or an affidavit from someone aware of the abuse.
12. What was your highest level of education during the year(s) you are requesting relief.  Note any business or tax-related courses you completed by that time.
13. What was your (ex)spouse's highest level of education during the year(s) you are requesting relief.  Note any business or tax-related courses he or she completed by that time.
14. What business experience did you have during the year(s) you are requesting relief
15. Have any assets been transferred from your (ex)spouse to you.   Yes No
If yes, list the assets and the date of transfer. Explain why they were transferred to you.
16. How was the extra money from the unpaid taxes spent
17. Explain any other factors you feel should be considered for granting relief
Part 2 – Complete this part if you are requesting relief for a balance due shown on your return when filed, but not paid.
1a. At the time you signed the return(s) did you know there was a balance due Yes No
1b. If no, explain why you did not know
1c. If yes, explain when and how you thought it would be paid
2. Describe what funds were available at the time to pay the balance due
3. At the time you signed the return, did you know about any financial problems you and your (ex)spouse were having such as a bankruptcy, high credit card debt or difficulty in paying monthly living expenses.   Yes No If yes, please describe them.
4. After the return(s) was filed, what efforts were made by you and your (ex)spouse to pay the tax

			sult of an IDS avaminat	ion
Part 3 – Complete this part if you are request	ting relief for add	ditional tax as a re	Suit of all IRS examinat	.1011
1a. At the time of signing, were you concerne	d about any iter	m(s) omitted from o	r reported on the return(s	)
Yes No				
1b. If yes, which item(s) did you inquire about	t and what respo	onses did you get		
1c. At that time, describe how much you knew	w about each of	the incorrect item(s	s)	
<ol><li>At the time of signing, if you were not conc incorrect item(s)</li></ol>	erned about any	y item(s), when and	I how did your first becom	e aware of the
incorrect item(s)				
Part 4 – If you completed Part 2, complete th	is part. If you co	mpleted Part 3. cor	mpleting this part is option	 nal.
However, doing so now may expedit			1 3 1	
We need the information below to determine	whether paying	the tax liability wou	lld leave you unable to me	eet basic living
expenses. We base this on your <b>current</b> aver				
spouse or another person living with you.				
Average Mor	nthly Househ	old Income and	Expenses	
Average Mor	nthly Househ	old Income and	Expenses	
Average Mor  Total number of people in household	nthly Househ	old Income and	Expenses	
	nthly Househ	old Income and	Expenses	
Total number of people in household	nthly Househ	old Income and	Expenses	
Total number of people in household	Amount	old Income and	Expenses	Amount
Total number of people in household  Total number of dependents in household			·	Amount
Total number of people in household  Total number of dependents in household  Income		Expenses	·	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment		Expenses Rent or M Food Utilities	lortgage	Amount
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security		Expenses Rent or M Food Utilities Telephone	iortgage e	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support		Expenses Rent or M Food Utilities Telephone Auto Payr	iortgage e ments	Amount
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony		Expenses Rent or M Food Utilities Telephone Auto Payr	lortgage e ments rance	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga	lortgage e ments rance soline & Repairs	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical -	lortgage e ments rance soline & Repairs Insurance & Other	Amount
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura	lortgage e ments rance soline & Repairs Insurance & Other	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura	lortgage e ments rance soline & Repairs Insurance & Other	Amount
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care	e ments rance soline & Repairs Insurance & Other ance	Amount
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care	lortgage e ments rance soline & Repairs Insurance & Other	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends  Other		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care	e ments rance soline & Repairs Insurance & Other ance	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends  Other		Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care	e ments rance soline & Repairs Insurance & Other ance	Amount
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends  Other  * Net of withholding for taxes	Amount	Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care	e ments rance soline & Repairs Insurance & Other ance	Amount
Total number of people in household Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends  Other  * Net of withholding for taxes  Part 5 – Complete this part for all requests for	Amount	Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care Public Tra Other	e ments rance soline & Repairs Insurance & Other ance	
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends  Other	Amount	Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care Public Tra Other	e ments rance soline & Repairs Insurance & Other ance	
Total number of people in household  Total number of dependents in household  Income  * Wages  * Pensions  * Unemployment  * Social Security  * State, Local and Federal Support  Alimony  Child Support  Self-Employment  Rental Income  Interest and Dividends  Other  * Net of withholding for taxes  Part 5 – Complete this part for all requests for Under penalties of perjury, I declare that I have	Amount	Expenses Rent or M Food Utilities Telephone Auto Payr Auto Insu Auto - Ga Medical - Life Insura Clothing Child Care Public Tra Other	e ments rance soline & Repairs Insurance & Other ance	