Form **12510**
(June 2002)

Questionnaire for Requesting Spouse

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

Name	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 any payments **you individually** made ☐ Yes ☐ No

1b. Payments you made include the IRS taking **your** refund from a later tax year or an IRS levy on your paycheck or bank account. If so, identify the date and amount of these payments. Provide any documentation you have to prove you made these payments such as correspondence from the IRS and copies of the front and back of cancelled checks or money orders.)

2. What is the current marital status between you and the (ex)spouse with whom you filed the joint return(s) for the year(s) you are requesting relief

☐ 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) ___/___/___

(Enclose a complete copy of the separation agreement, divorce decree or death certificate. If you are still married but living apart, provide documentation to verify the date of your separation such as copies of your lease agreement or utility bills in your individual name.)

3. Why did you file a joint return instead of your own separate return

4. What was your involvement in the preparation of the return(s)

5. Did you review the tax return(s) before signing. ☐ Yes ☐ No
If no, explain why not

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 **your own separate** 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 **joint** 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
☐ Yes ☐ 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

Part 3 – Complete this part if you are requesting relief for **additional tax as a result of an IRS examination**

1a. At the time of signing, were you concerned about any item(s) omitted from or reported on the return(s)

☐ Yes ☐ No

1b. If yes, which item(s) did you inquire about and what responses did you get

1c. At that time, describe how much you knew about each of the incorrect item(s)

2. At the time of signing, if you were not concerned about any item(s), when and how did your first become aware of the incorrect item(s)

Part 4 – If you completed Part 2, complete this part. If you completed Part 3, completing this part is optional. However, doing so now may expedite consideration of your claim.

We need the information below to determine whether paying the tax liability would leave you unable to meet basic living expenses. We base this on your **current** average monthly **household** income and expenses. Household includes a spouse or another person living with you.

Average Monthly Household Income and Expenses

Total number of people in household	
Total number of dependents in household	

Income	Amount	Expenses	Amount
* Wages		Rent or Mortgage	
* Pensions		Food	
* Unemployment		Utilities	
* Social Security		Telephone	
* State, Local and Federal Support		Auto Payments	
Alimony		Auto Insurance	
Child Support		Auto - Gasoline & Repairs	
Self-Employment		Medical - Insurance & Other	
Rental Income		Life Insurance	
Interest and Dividends		Clothing	
Other		Child Care	
		Public Transportation	
		Other	

***** Net of withholding for taxes

Part 5 – Complete this part for **all** requests for relief

Under penalties of perjury, I declare that I have examined this statement and to the best of my knowledge, it is true, correct, and complete.

Signature	Date signed	Daytime Phone number	Best time to call

For Privacy Act information, please refer to Notice 609 or Form 8857.