



Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

After October 15 until around December 15, you can prepare the current tax year's tax forms online, but the IRS will no longer accept tax returns via efile. After December 15 of the tax year, forms can only be prepared offline and will have to be mailed to the address listed on each tax form.

You can complete your back taxes or tax returns for previous tax years through an efile.com Tax Professional. Please [contact efile.com](#) for further information.

efile.com provides a wide range of [IRS Tax Publications and Tax Information](#).

View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).

[Estimate Federal Income Taxes for Free](#)--for [back taxes](#) or the for current tax year--with the [Federal Income Tax Calculator](#).

Download Federal IRS Tax Forms by Tax Year:

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Get [electronic filing support](#) and find [answers to your tax questions](#).

For further help with preparing or efilng your tax return, please [contact an efile.com tax representative](#).

Request for Innocent Spouse Relief

▶ See separate instructions.

Important things you should know

- **Do not file this form with your tax return.** See *Where To File* in the instructions.
- Answer all the questions on this form that apply, attach any necessary documentation, and sign on page 4. Do not delay filing this form because of missing documentation. See instructions.
- By law, the IRS must contact the person who was your spouse for the years you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released, unless you ask the Tax Court to withhold it. See instructions for details.
- If you need help, see *How To Get Help* in the instructions.

Part I Should you file this form? You must complete this part for each tax year.

	Tax Year 1		Tax Year 2		Tax Year 3*	
	Yes	No	Yes	No	Yes	No
1 Enter each tax year you want relief. It is important to enter the correct year. For example, if the IRS used your 2009 income tax refund to pay a 2007 tax amount you jointly owed, enter tax year 2007, not tax year 2009 ▶						
Caution. The IRS generally cannot collect the amount you owe until your request for each year is resolved. However, the time the IRS has to collect is extended. See <i>Collection Statute of Limitations</i> on page 3 of the instructions.						
2 Check the box for each year you would like a refund if you qualify for relief. You may be required to provide proof of payment. See instructions ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did the IRS use your share of the joint refund to pay any of the following past-due debts of your spouse: federal tax, state income tax, child support, spousal support, or federal non-tax debt such as a student loan?						
• If "Yes," stop here; do not file this form for that tax year. Instead, file Form 8379, Injured Spouse Allocation. See instructions.						
• If "No," go to line 4 ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Was a return claiming married filing jointly status filed for the tax year listed on line 1? See instructions.						
• If "Yes," skip line 5 and go to line 6.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If "No," go to line 5 ▶						
5 If a joint return for that tax year was not filed, were you a resident of Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin?						
• If "Yes," see <i>Community Property Laws</i> on page 2 of the instructions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If "No" on both lines 4 and 5, stop here. Do not file this form for that tax year ▶						

*If you want relief for more than 3 years, fill out an additional form.

Part II Tell us about yourself

6 Your current name (see instructions)	Your social security number	
Your current mailing address (number and street).	Apt. no.	County
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Best daytime phone number	

Part III Tell us about you and your spouse for the tax years you want relief

7 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.		
That person's current name	Social security number (if known)	
Current home address (number and street) (if known). If a P.O. box, see instructions.	Apt. no.	
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Best daytime phone number	

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part III (Continued)

8 What is the current marital status between you and the person on line 7?

- Married and still living together
- Married and living apart since _____
MM DD YYYY
- Widowed since _____ Attach a photocopy of the death certificate and will (if one exists).
MM DD YYYY
- Legally separated since _____ Attach a photocopy of your entire separation agreement.
MM DD YYYY
- Divorced since _____ Attach a photocopy of your entire divorce decree.
MM DD YYYY

Note. A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

9 What was the highest level of education you had completed when the return(s) were filed? If the answers are **not** the same for all tax years, explain.

- High school diploma, equivalent, or less
- Some college
- College degree or higher. List any degrees you have ► _____
List any college-level business or tax-related courses you completed ► _____
- Explain ► _____

10 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.

11 Did you (or the person on line 7) 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 (a) the types and amounts of the expenses and purchases and (b) the years they were incurred or made.
- No.

12 Did you sign the return(s)? If the answers are **not** the same for all tax years, explain.

- Yes. If you were forced to sign under duress (threat of harm or other form of coercion), check here ► . See instructions.
- No. Your signature was forged. See instructions.

13 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? If the answers are **not** the same for all tax years, explain.

- 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.

Part IV Tell us how you were involved with finances and preparing returns for those tax years

14 How were you involved with preparing the returns? Check all that apply and explain, if necessary. If the answers are **not** the same for all tax years, explain.

- 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 ► _____

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part IV (Continued)

15 When the returns were signed, what did you know about any incorrect or missing information? Check all that apply and explain, if necessary. If the answers are **not** the same for all tax years, explain.

- 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.

Explain ► _____

16 When any of the returns were signed, what did you know about the income of the person on line 7? Check all that apply and explain, if necessary. If the answers are **not** the same for all tax years, explain.

- You knew that person 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 that person was self-employed and you helped with the books and records.
- You knew that person was self-employed and you did not help with the books and records.
- You knew that person had no income.
- You did not know if that person had income.

Explain ► _____

17 When the returns were signed, did you know any amount was owed to the IRS for those tax years? If the answers are **not** the same for all tax years, explain.

- Yes. Explain when and how you thought the amount of tax reported on the return would be paid ► _____

- No.

Explain ► _____

18 When any of the returns were signed, were you having financial problems (for example, bankruptcy or bills you could not pay)? If the answers are **not** the same for all tax years, explain.

- Yes. Explain ► _____

- No.

- Did not know.

Explain ► _____

19 For the years you want relief, how were you involved in the household finances? Check all that apply. If the answers are **not** the same for all tax years, explain.

- You knew the person on line 7 had separate accounts.
- You had joint accounts but you had limited use of them or did not use them. Explain below.
- You used joint accounts. You 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 ► _____

20 Has the person on line 7 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.

Part V Tell us about your current financial situation

21 Tell us the number of people currently in your household. Adults _____ Children _____

22 Tell us 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. Medical expenses, including medical insurance	
Alimony		Life insurance	
Child support		Clothing	
Self-employment business income		Child care	
Rental income		Public transportation	
Interest and dividends		Other expenses, such as real estate taxes, child support, etc.	
Other income, such as disability payments, gambling winnings, etc.		List the type below:	
List the type below:		Type _____	
Type _____		Type _____	
Type _____		Type _____	
Total ▶		Total ▶	

23 Tell us about your assets. Your assets are your 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 20. If you need more room, attach more pages. Write your name and social security number on the top of all pages you attach.

24 Please 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.

Caution
 By signing this form, you understand that, by law, we must contact the person on line 7. See instructions for details.

Sign Here

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy for your records.	Your signature Date	
Paid Preparer's Use Only	Preparer's signature	Date
	Firm's name (or yours if self-employed), address, and ZIP code	Check if self-employed <input type="checkbox"/>
	EIN	Preparer's SSN or PTIN
	Phone no.	