Form 12510
(March 2005)

Questionnaire for Requesting Spouse

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

Name	Tax Year(s)	Social Security Number

We recognize that some of these questions involve sensitive subjects. However, we need this information to evaluate the circumstances of your case and properly determine whether you qualify for relief. If this form is not completed and returned your claim may be denied.

This form is divided into 4 parts.

- **Part 1 must be completed by everyone seeking relief.**
- **Parts 2 and 4 must be completed by everyone seeking relief from a balance due shown on your return when filed but not paid.**
- **Part 3 must be completed and it is recommended that you complete Part 4 if you are seeking relief from a tax liability that was determined as a result of an examination of the joint return.**

Please answer all the questions for those parts that must be completed. 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.

If you qualify for relief, you may also be entitled to a refund of your individual payments or credits previously applied to the balance due. If we previously applied a tax refund belonging to you individually or if you made individual payments whether voluntary or involuntary, which includes lien or levy payments, and you want us to consider the payment(s) for refund, please check yes to the following question and provide the type, date and amount of payment. If the payment(s) previously applied to the account were made in the form of check or money order, it is your responsibility to provide us with a copy of the front and back of the document(s).

1. Are you requesting a refund of any payments **you individually** made? ☐ Yes ☐ No

2. What is the **current** relationship between you and your (former) 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, death certificate and will if applicable. 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.)

2a. During the year(s) in question, did you and your (former) spouse live together the full year? If no, please list dates of separation.

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)? For example, did you gather the receipts and cancelled checks, or just provide your W-2(s), etc.

5. Did you review the tax return(s) before signing? [ ] Yes [ ] No

5a. If no, explain why not.

5b. Did you ask your (former) spouse or the return preparer any questions about the return(s)? Please list the questions you asked, who responded and the response given.

11. On the date you signed the return or at the time you requested relief were you suffering from mental or physical health problems?

If yes, Please describe the nature and extent of your mental or physical health problem. Since we do not request information of this nature from third parties, it is your responsibility to provide dates and any documentation such as doctor statements or affidavits from someone aware of the problem.

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 (former) 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. Have any assets been transferred from your (former) spouse to you? [ ] Yes [ ] No
If yes, list the assets and the date of transfer. Explain why they were transferred to you.

15. How was the money from the unpaid taxes spent?

16. 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.

1. At the time you signed the return(s) did you know there was a balance due? [ ] Yes [ ] No

1a. If no, explain why you did not know.

1b. If yes, Who was responsible for paying the tax?

1c. Did you and your (former) spouse discuss when and how the underpayment would be paid?

2. At the time you signed the return, did you know about any financial problems you and your (former) 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.

3. After the return(s) was filed, what efforts were made by you and your (former) 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.**

1. List all places of employment of your (former) spouse and the income received for the year(s) in question.

a. $_____
b. $_____
c. $_____
d. $_____

2. Was your (former) spouse self-employed? [ ] Yes [ ] No
If so, please indicate the type of self-employment.

2a. If your (former) spouse was self-employed, did you assist him/her with the business? [ ] Yes [ ] No

2b. If yes, what were your duties or responsibilities?

3. At the time of signing the tax return(s), were you concerned about any item(s) omitted from or reported incorrectly on the return(s)? [ ] Yes [ ] No

3a. If yes, did you inquire of your (former) spouse about your concerns and what were you told?

3b. If no, when and how did you first become aware of the incorrect item(s)?

3c. At the time you signed the return, how much did you know about each of the incorrect items? (Example: the dollar amount, type of income, deduction, expense, credit, etc.)

4. If a refund was due/issued when the return was filed, how was the money used?

Part 4 – Complete this part if you completed Part 2. Completing this part is optional if you completed Part 3. However, doing so now may expedite consideration of your claim.

1. Please list the total number of adults and children in the household.

2. Please complete the following based on your **current** average monthly household income and expenses. Household includes a spouse or another person living with you:

Current Average Monthly Household Income and Expenses

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(Gov't Assistance, Food Stamps, etc)		Child Care	
		Public Transportation	
		Other (please explain)	
Less deductions for W/H, Medicare, state Taxes, etc	( )		
TOTAL		**TOTAL**	

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 _____ SSN _____ Date _____

Daytime Phone # _____ Best Time to Call _____