

Form CT-8857

Request for Innocent Spouse Relief

(And Separation of Liability and Equitable Relief)

TAXPAYER (Type or Print)	Your First Name and Middle Initial	Last Name	Your Social Security Number ____ : ____ : ____
	Home Address	Number and Street	Apt. No.
	City, Town or Post Office	State	ZIP Code
			DEPARTMENT USE ONLY
			Your Telephone Number ()

Generally, if you file a joint Connecticut return, you are jointly and severally liable for any underpayment of tax and any understatement of tax that may become due later. This is true even if a divorce decree states that your former spouse will be responsible for any amounts due on previously filed joint returns. However, if you believe that all or any part of the liability for tax, penalties and interest should be paid only by your spouse (or former spouse), you may request relief by completing this form. The DRS will evaluate your request and tell you if you qualify.

You may qualify for one or more of these three types of relief:

- Separation of Liability;
- Innocent Spouse Relief; or
- Equitable Relief.

You must attach an explanation of why you qualify for relief. Complete the explanation using the best information that you have available. The Department will contact you if additional information is needed, or you may provide additional information at any time.

Check this box if you filed federal Form 8857 Date you filed federal Form 8857 _____

Enter the year(s) for which you are requesting relief from liability of Connecticut income tax: ► _____

Enter below the current information about your spouse (or former spouse) to whom you were married at the end of the taxable year(s) listed on the line above.			
Name	Spouse's Social Security Number ____ : ____ : ____		
Current Home Address	Number and Street	Apt. No.	
City, Town or Post Office	State	ZIP Code	Spouse's Telephone Number ()

IMPORTANT! READ CAREFULLY THE THREE TYPES OF RELIEF LISTED BELOW AND THE INSTRUCTIONS ON THE REVERSE BEFORE COMPLETING THIS FORM

1. **Separation of Liability:** You may request Separation of Liability if you filed a joint return and you have an understatement of tax for the income year(s) that is attributable to your spouse (or former spouse), and you and your spouse:
 - Are no longer married;
 - Are legally separated; or
 - Were not members of the same household during the 12-month period prior to the date you filed this form.
 If you qualify for **Separation of Liability**, attach an explanation and check this box ►

2. **Innocent Spouse Relief:** You may be allowed Innocent Spouse Relief if you filed a joint return that had an understatement of tax due to erroneous items of your spouse (or former spouse).
 If you qualify for **Innocent Spouse Relief**, attach an explanation and check this box ►

3. **Equitable Relief:** We will automatically consider whether you qualify for Equitable Relief if you filed a joint return that showed an underpayment of tax or you do not qualify for Separation of Liability or Innocent Spouse Relief.
 If you qualify for **Equitable Relief**, attach an explanation and check this box ►

Mail **Form CT-8857** and your explanation to:

**Department of Revenue Services
Collections and Enforcement Quality Control Unit
25 Sigourney Street
Hartford CT 06106-5032**

Do not file Form CT-8857 with your tax return.

DECLARATION: I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete and correct. The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Your Signature	Date
	Paid Preparer's Signature	Date
	Firm Name and Address	Federal Employer ID Number

Form CT-8857 Instructions

General Instructions

When To File Form CT-8857

File **Form CT-8857** as soon as you become aware of an unpaid Connecticut tax liability that should be paid only by your spouse (or former spouse).

You must file **Form CT-8857** no later than two years after the Department of Revenue Services (DRS) first began collection activity against you. However, you may file it any time up to two years after the first DRS attempt to collect the tax from you that occurs after May 27, 1999.

Examples of attempts to collect the tax from you include garnishment of your wages or a notice of intent to levy against your wages or property you own.

Specific Instructions

Review the three types of relief carefully to determine which type(s) of relief you should request. You may request relief for more than one taxable year. Indicate on **Form CT-8857** the year(s) for which you are requesting relief. If you are requesting relief for more than one taxable year and the type of relief differs, be sure to clearly indicate in your explanation the type(s) of relief that you are requesting for each year.

Enter the current name and Social Security Number of the person to whom you were married at the end of the taxable year(s) for which you are completing this form. If the name of your spouse (or former spouse) is different from the current name, enter it in parentheses after the current name. For example: Jane Doe (formerly Jane Deer).

NOTE: The DRS is required to inform your spouse (or former spouse) if you request Separation of Liability or Innocent Spouse Relief, and to allow your spouse (or former spouse) to participate in the determination of the amount of relief from liability.

Separation of Liability

If you filed a joint Connecticut income tax return for the taxable year(s), you may be able to separate liability for any understatement of tax on the Connecticut income tax return(s) between you and your spouse (or former spouse). You may request Separation of Liability if you and your spouse (or former spouse):

- Are no longer married;
- Are legally separated; or
- Were not members of the same household during the 12-month period prior to the date you filed this form.

How to Request Separation of Liability

1. Check the box on Line 1.
2. Attach an explanation that shows the total amount of the understatement of tax and the amount that is attributable to you, your spouse (or former spouse), or both of you. For example, unreported income earned by your spouse (or former spouse).

EXCEPTION: If, at the time that you signed the joint return, you knew about any item that would result in part or all of the understatement, then your request will not apply to that part of the understatement.

Innocent Spouse Relief

If you filed a joint Connecticut income tax return for the taxable year(s), you may be allowed innocent spouse relief if:

- There is an understatement of tax on the return that is due to erroneous items of your spouse (or former spouse);
- You can show that when you signed the return(s) you did not know and had no reason to know that the understatement of tax existed (or the extent to which the understatement existed); and
- Taking into account all the facts and circumstances, it would be unfair to hold you liable for the understatement of tax.

Any income, gain, loss, deduction, credit or accrual is an erroneous item if it is attributable to your spouse (or former spouse) and it is

omitted from or incorrectly reported on a joint return, and results in an understatement of tax that you either did not know about and had no reason to know about or did not know the extent of it.

Partial Innocent Spouse Relief

If you knew about any of the erroneous items, but did not know the full extent of the item(s), you may be allowed relief for part of the understatement. Explain in your statement attached to **Form CT-8857** how much you knew and why you did not know, and had no reason to know, the full extent of the item(s).

How to Request Innocent Spouse Relief

1. Check the box on Line 2.
2. Attach an explanation of why you qualify. The explanation will vary depending on your circumstances, but should include:
 - The total amount of the understatement of tax for which you are liable and seeking relief;
 - The amount and a detailed description of each erroneous item, including why you had no reason to know about the item; or the extent to which you knew about the item; and
 - Why you believe it would be unfair to hold you liable for the understatement of tax.

Understatement of Tax

An **understatement of tax** is the difference between the total amount of tax that the DRS determines should have been shown on the Connecticut income tax return and the amount that was actually shown on the return.

EXAMPLE: *Mary and Matt filed a joint return showing \$400 tax due which they fully paid. The DRS later audits their return and finds \$4,000 of income that Mary earned but did not report. This understatement results in an additional \$180 in tax. Mary and Matt are both liable for the additional tax (understatement) that is due to Mary's income.*

Equitable Relief

If you filed a joint Connecticut income tax return for the taxable year(s), you may be allowed Equitable Relief, if taking into account all facts and circumstances, it would be unfair to hold you liable for any understatement or underpayment of tax that should be paid only by your spouse (or former spouse).

You can only be allowed Equitable Relief for an underpayment of tax, or part or all of any understatement of tax, that does not qualify for either Separation of Liability or Innocent Spouse Relief. You should request Separation of Liability or Innocent Spouse Relief for any understatement of tax, unless you are sure you are not eligible. DRS will consider Equitable Relief if it determines that Innocent Spouse Relief and Separation of Liability do not apply.

How to Request Equitable Relief

1. Check the box on Line 3.
2. Attach an explanation of why you believe that it would be unfair to hold you liable for the tax instead of your spouse (or former spouse).

If you are attaching an explanation for Separation of Liability or Innocent Spouse Relief, include only any additional information that you believe supports your request for Equitable Relief.

Underpayment of Tax

An **underpayment of tax** is the difference between the total amount of tax that the DRS determines should have been paid (including any penalties and interest) and the amount that was actually paid.

EXAMPLE: *Beth and Jack filed a joint return that properly reflects their income and credits, but showed an unpaid balance of \$400. Beth and Jack are getting divorced. Beth gave Jack \$200 and Jack promised to pay the full \$400, but did not. Beth and Jack are both liable for the \$400 tax not paid (underpayment).*