



REQUEST FOR INNOCENT SPOUSE RELIEF

Your name		SSN	
Current mailing address	City	State	ZIP

Should I file this request?

File this request if:

- you are a spouse requesting consideration as an innocent spouse, and:
 - you received a bill from the SCDOR, or
 - your tax refund was applied to a delinquent South Carolina tax debt for which you are not responsible.

Do not file this request if:

- your refund was taken for an outstanding debt with an outside agency. (This may include balances for hospital bills, EMT bills, child support, student loans, and utility bills.) In this case, you must contact the outside agency for assistance.

You must complete **all** information on this form and include **all** supporting documentation for your request to be considered.

Part I - Joint debt information:

Enter the tax years for which you are requesting relief.
(This is the tax year of the joint debt, not the tax year that the refund was taken.)

Tax year of the joint debt		
YYYY	YYYY	YYYY

Identifying information for the person with whom you incurred the joint debt:

Name	SSN
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Current street address	
City	State ZIP

Part II - IRS status:

Were you granted innocent spouse relief by the IRS? Yes No

If **Yes**, attach a copy of the verification you received from the IRS.

State the reasons you are entitled to this relief with the SCDOR:

Part III - Current marital status with the person in Part I:

What is the current marital status between you and the person on Part I?

- Married and still living together since / /
MM DD YYYY
- Married and living apart since / /
MM DD YYYY
- Widowed since / / Attach a copy of the death certificate, will, or probate closing statement.
MM DD YYYY
- Legally separated since / / Attach a complete copy of your **entire** separation agreement.
MM DD YYYY
- Divorced since / / Attach a complete copy of your **entire** divorce decree.
MM DD YYYY

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

Were you a victim of spousal abuse or domestic violence during any of the tax years you are requesting relief? If the answers are not the same for all tax years, explain.

Yes - Attach a statement explaining the situation and when it began. Provide copies of any supporting documentation. This includes police reports, restraining orders, doctor's reports or letters, or a notarized statement from a person who was aware of the situation.

No

Did you sign the returns? 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), attach a statement explaining and verifying that your signature was signed under duress.

No - If your signature was forged, attach a statement explaining and verifying the forgery of your signature.

At the time of signing, did you have a mental or physical health problem, or do you currently have a mental or physical health problem? If the answers are not the same for all tax years, explain.

Yes - Attach a statement to explain the problem and when it began. Provide copies of any documentation. This includes medical bills or a doctor's report or letter.

No

Part IV - Your involvement with finances:

How were you involved with preparing the returns for the tax years you are requesting relief? 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 W-2s, 1099s, 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.

Other _____

Explain how you were involved _____

For the years you are requesting 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 in Part I had separate accounts.

You had joint accounts but you had limited use of them or did not use the accounts. Explain below.

You used joint accounts. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.

You made decisions concerning how money was spent. This includes paying bills or making decisions concerning 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 _____

Part V - Your current household:

How many people currently live in your household? Adults _____ Children _____

What is your current average total monthly household income and expenses? 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		Phone.....	
Social security			
Government assistance, such as housing, food stamps, grants		Food.....	
Alimony.....		Car expenses, payments, insurance, etc. ...	
		Medical expenses, including medical insurance	
Child support.....		Life insurance.....	
Self-employment business income.....		Clothing	
Rental income		Child care	
Interest and dividends		Public transportation	
Other income, such as disability payments, gambling winnings, etc		Other expenses, such as real estate taxes, child support, etc.	
List the type below:		List the type below:	
Type _____		Type _____	
Type _____		Type _____	
Type _____		Type _____	
Total		Total	

Provide any other information you would like considered when determining if it would be unfair to hold you liable for the tax.

Your daytime phone number, including area code: _____

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge. I understand that under SC Code Section 12-54-44 (B)(6)(a), I can be fined and/or imprisoned for furnishing a false statement.

Innocent spouse's signature		Date	Phone	
Innocent spouse's email:		Preparer's email:		
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm name (or yours if self-employed), address, ZIP			FEIN

Instructions

What you need to know

- Don't file the SC8857 until:
 - you receive a bill from the SCDOR, or
 - you receive a notice from the SCDOR that your refund was applied to a delinquent South Carolina tax liability for which you are not responsible.
- If your refund was applied to an outstanding debt with another agency, you must contact that agency for assistance.
- You **must** complete all information on this form and include all supporting documentation for your request to be considered.
- If you need extra space when providing answers to any of the questions, attach additional pages and include your name and SSN at the top of each page.
- The SCDOR may contact you if additional information is needed.
- If you are represented by a third party, attach a SC2848, Power of Attorney and Declaration of Representative, available at dor.sc.gov/forms.
- Keep a copy of this form and all attachments for you records.

What you need to do

Mail the completed SC8857, along with all supporting documentation, to:

SCDOR

Attn: Innocent Spouse Relief

Taxpayer Advocate Section

PO Box 125

Columbia, SC 29214-0790

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.