



Innocent Joint Filer Relief Request

Requesting Spouse/RDP Information

Indicate the tax year(s) for which you request relief from liability of tax: Test Data for Text Field 1

Provide your information below.

| | | | | |
|---|--|---|---|--|
| First Name Test Data for Text Field 2 | Initial Test | Last Name Test Data for Text Field 4 | Social Security Number Test Data for Text Field 5 | |
| Additional Information (in-care-of name and other supplemental address information) Test Data for Text Field 6 | | | PMB/Private Mailbox Test Data for Text Field 7 | |
| Street Address (number and street) or PO Box Test Data for Text Field 8 | | | Apt. No./Ste. No. Test Data for Text Field 9 | |
| City Test Data for Text Field 10 | | | State Test | ZIP Code Test Data for Text Field 1 |
| Home Phone Number Test Data for Text Field 13 | Work Phone Number Test Data for Text Field 14 | | Message/Other Phone Number Test Data for Text Field 15 | |

Nonrequesting Spouse/RDP Information

Provide information about the person to whom you were married or in an RDP (during the tax year(s) indicated above).

| | | | | |
|--|--|--|---|--|
| First Name Test Data for Text Field 16 | Initial Test | Last Name Test Data for Text Field 18 | Social Security Number Test Data for Text Field 19 | |
| Additional Information (in-care-of name and other supplemental address information) Test Data for Text Field 20 | | | PMB/Private Mailbox Test Data for Text Field 21 | |
| Street Address (number and street) or PO Box Test Data for Text Field 22 | | | Apt. No./Ste. No. Test Data for Text Field 23 | |
| City Test Data for Text Field 24 | | | State Test | ZIP Code Test Data for Text Field 2 |
| Home Phone Number Test Data for Text Field 27 | Work Phone Number Test Data for Text Field 28 | | Message/Other Phone Number Test Data for Text Field 29 | |

In most circumstances, we are required to notify the nonrequesting spouse/registered domestic partner (RDP) (the spouse/RDP or former spouse/RDP with whom you filed the joint tax return) of your request for relief of liability. The notification will allow the nonrequesting spouse/RDP to provide input or documentation regarding the investigation and determination of your request. **The Franchise Tax Board will not release your personal information, including your current name and address, or any other confidential information.**

Marital/RDP Status

What is your current marital/RDP status with the nonrequesting spouse/RDP?

- | | |
|--|---|
| <input checked="" type="checkbox"/> Married/RDP Date: <u>Test Data for</u> | <input checked="" type="checkbox"/> Separated/RDP Date: <u>Test Data for</u> |
| <input checked="" type="checkbox"/> Legally Separated | <input checked="" type="checkbox"/> Divorced/RDP Termination Date: <u>Test Data for</u> |
| <input checked="" type="checkbox"/> Divorce Pending | <input checked="" type="checkbox"/> RDP Termination Pending |

Types of Relief

We will review your request and determine whether you qualify for one or more of the following types of relief:

- Traditional innocent joint filer relief
- Relief by separate allocation of liability
- Equitable relief
- Internal Revenue Service (IRS) relief
- Relief from community income
- Relief by court order

For additional information about the types of relief or to download forms, go to **ftb.ca.gov** and search for **innocent joint filer**.

Innocent Joint Filer Relief and Injured Spouse Relief

Innocent Joint Filer Relief: Generally, when you file a joint liability tax return, you and your spouse/registered domestic partner (RDP) assume responsibility for paying the tax and any penalties or interest. Innocent Joint Filer applies to requests involving marriages and registered domestic partnerships. However, if you meet certain legal requirements, you may qualify for relief of payment on all or part of the balance. We will work with you to determine if you meet the requirements for relief.

Injured Spouse Relief: Innocent Joint Filer Relief differs from Injured Spouse Relief. An injured spouse situation occurs when a joint refund is applied to the separate liability (such as child support) of a spouse. California law does not have an injured spouse provision.

Attach Supporting Documents

Provide all of the information listed below that you have available to you.

- A statement and supporting documentation to substantiate why you believe you qualify for relief. Include your name, social security number, and the tax year(s) for which you request relief.
- Copies of the state and federal tax returns for the tax year(s) you are requesting relief.
- A copy of any correspondence you received from the IRS regarding your request for relief (if you requested relief from the IRS).
- A complete copy of your dissolution of marriage decree or termination of RDP.
- Any court order stating your spouse/RDP or former spouse/RDP is responsible for paying a state income tax liability.

We may ask for additional information.

Fax or Mail Documents to Us

Send the completed request form and supporting documents (if any) to us using **one** of the following methods:

Fax: 916.845.0479

Mail: STATE OF CALIFORNIA
INNOCENT SPOUSE UNIT MS A452
FRANCHISE TAX BOARD
PO BOX 2966
RANCHO CORDOVA CA 95741-2966

For privacy information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Sign Here

Under penalties of perjury, I declare that I have examined this form and any accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Email Address (optional) Enter only one Email Address.

Test Data for Text Field 33

Signature

X

Date

Test Data for Text Field 34

MyFTB provides tax account information and online services to individuals, business representatives, and tax professionals. For more information go to **ftb.ca.gov** and search for **myftb**.

Connect With Us

Web: ftb.ca.gov

Phone: 916.845.7072 | 8 a.m. to 5 p.m. weekdays, except state holidays
916.845.7072 | from outside the United States

TTY/TDD: 800.822.6268 | for persons with hearing or speech impairments