

1350

dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

REQUEST FOR INNOCENT SPOUSE RELIEF

SC8857

(Rev. 4/17/18)

3330

Was your state refund applied to a debt such as a Hospital Bill, Child Support, Student Loan, etc.? Yes [] No []
If Yes, do not file this form. You need to contact the claimant agency to which the refund was applied.

Your name Social Security Number
Current mailing address City State ZIP Code

WHO SHOULD FILE THIS REQUEST?

This request should be filed by a spouse requesting consideration as an innocent spouse who has:
(1) received a proposed assessment from the Department of Revenue, or
(2) had a tax refund applied to a delinquent South Carolina tax liability for which an innocent spouse is not liable.

Part I

1 Enter each tax year you want relief. It is important to enter the correct year. For example, if the state used your 2015 income tax refund to pay a 2013 tax amount you jointly owed, enter tax year 2013, not tax year 2015. Tax Year 1 Tax Year 2 Tax Year 3

2 Information about the person with whom you incurred the joint liability. Name Social Security Number
Current home address (number and street)
City, town or post office, state, and ZIP Code

Part II

3 Have you been granted innocent spouse relief by the IRS? (Attach verification.) Yes [] No []
4 State the reason(s) why you are entitled to this relief.

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

5 What is the current marital status between you and the person on line 2?
[] Married and still living together MM DD YYYY
[] Married and living apart since MM DD YYYY
[] Widowed since MM DD YYYY Attach a photocopy of the death certificate and will (if one exists).
[] Legally separated since MM DD YYYY Attach a photocopy of your entire separation agreement.
[] Divorced since MM DD YYYY Attach a photocopy of your entire divorce decree.

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

6 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.

7 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), 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.

8 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

9 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.

Other _____

Explain how you were involved _____

10 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 2 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 _____

Part V Tell us the number of people currently in your household.

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

12 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			
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	

13 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. Be sure to write your name and social security number on the top of all pages you attach.

14 Provide a daytime telephone number. _____

The Department may contact you to ask additional questions or receive clarification of the information provided.

I declare that this return and all attachments are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. To willfully furnish a false or fraudulent statement to the Department is a crime.

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

WHEN TO FILE?

Do not file until you receive a notice from the SC Department of Revenue.

WHERE TO FILE?

Please mail the completed Innocent Spouse Relief request to:

ATTENTION: INNOCENT SPOUSE RELIEF
TAXPAYER ADVOCATE SECTION
P.O. BOX 125
COLUMBIA SC 29214-0790

GENERAL INSTRUCTIONS

1. Complete all questions in order for your request to be considered.
2. Attach a SC2848 Power of Attorney form if you are represented by a third party.
3. Please use separate page(s) for any additional information.
4. Keep a copy of this form for your records.

"Claimant agency" means a state agency, board, committee, commission, public institution of higher learning, political subdivision, or other governmental entity of any state or the United States.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall 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 Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, 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.