

OKLAHOMA TAX COMMISSION
INNOCENT SPOUSE RELIEF



Name shown on return:	Applicant's Social Security Number:
Name, if different from that shown on return:	

PART I - INFORMATION ABOUT THE JOINT TAX RETURN FOR WHICH YOU ARE SEEKING RELIEF.

1. Enter the following information exactly as it is shown on the tax return(s) for which you are seeking relief. The spouse's name and Social Security Number (SSN) shown first on the tax return(s) must also be shown first below.

Name shown first on return:	SSN shown first:	If requesting relief, check here..... <input type="checkbox"/>
Name shown second on return:	SSN shown second:	If requesting relief, check here..... <input type="checkbox"/>

2. Enter the tax year(s) for which you are seeking relief:

3. What is the current marital status between you and your spouse?

Married and still living together

Married and living apart since.... _____
mm/dd/yyyy

Widowed since _____ Attach a photocopy of the death certificate.
mm/dd/yyyy

Legally separated since..... _____ Attach a photocopy of your entire separation agreement.
mm/dd/yyyy

Divorced since _____ Attach a photocopy of your entire divorce decree.
mm/dd/yyyy

4. What was the highest level of education you had completed when the return(s) were filed?

High school diploma, equivalent, or less

Some college

College degree or higher.

List any degrees you have: _____

5. Your current mailing address:

Street (P.O. Box): _____

City: _____ State: _____ ZIP: _____

PART II - ALLOCATION OF ITEMS BETWEEN SPOUSES ON THE JOINT TAX RETURN.

Allocated Income (enter separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. Be sure to allocate all income shown on the joint return).	Amount Shown on Joint Return	Allocated to Spouse Requesting Relief	Allocated to Other Spouse
1. Income reported on W-2s			
2. All other sources of income			
3. Adjustments to income (enter each spouse's separate adjustments such as an IRA deduction)			
4. Oklahoma income tax withheld (enter Oklahoma income tax withheld from each spouse's income as shown on Forms W-2 and 1099)			
5. IRS adjustments (enter adjustments made by IRS which gave rise to Oklahoma adjustments and attach any documentation from the IRS related to such adjustment) Examples: unreported income or denial of credits taken.			

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PART III - INFORMATION REGARDING THE OUTSTANDING LIABILITY.

1. What was the amount of liability you initially owed?\$

2. Have you made any payments toward the outstanding liability?
 Yes (If Yes, provide proof of payment)
 No

3. If you have made payments toward the outstanding liability, what is the amount you currently owe?\$

4. Have you requested innocent spouse relief from the IRS?
 Yes (If YES, go to line 5)
 No (If NO, skip line 5, go to line 6)

5. Have you received a Final Determination letter regarding your request from the IRS?
 Yes (If you have received a Final Determination letter, provide a copy of the Final Determination letter)
 No

6. Are there any tax warrants on file against you in the State of Oklahoma?
 Yes
 No

PART IV - SIGNATURE.

Under the penalty of perjury, I declare that I have examined this form and any accompanying schedules or statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Applicant's Signature: _____ Date: _____

Phone Number: _____

Preparer's Printed Name: _____

Preparer's Signature: _____ Date: _____

Firm's Name: _____ EIN: _____

Firm's Address: _____

City: _____ State: _____ ZIP: _____

Mail completed form to: **Oklahoma Tax Commission
Office of the General Counsel
100 N. Broadway Avenue, Suite 1500
Oklahoma City, OK 73102**

INNOCENT SPOUSE RELIEF INFORMATION

Do You Qualify for Innocent Spouse Relief?

To qualify for innocent spouse relief, you must meet the following requirements:

- You filed a joint Oklahoma income tax return for the tax year at issue;
- You have been deserted, divorced, separated, or widowed;
- There is an understated tax on the return that is due to erroneous items of your spouse (or former spouse). Erroneous items are either of the following:
 1. Unreported income
 2. Incorrect deduction, credit, or property basis
- You can demonstrate that when you signed the joint return you did not know, and had no reason to know, that the understated tax existed (or the extent to which the understated tax existed); and
- Taking into account all facts and circumstances, it would be unfair to hold you liable for the understated tax.

Can You Prove Your Entitlement to Relief?

If on a joint Oklahoma income tax return there is, or there is subsequently determined to be, a liability attributable to income or activity for one spouse, the other spouse may be relieved of the liability, including interest and penalty, if the spouse requesting relief can establish that:

1. The liability is attributable to the income or business activity of the non-requesting spouse; and
2. It would be inequitable to hold the requesting spouse liable for the tax liability.

Factors which may be considered in determining whether it would be inequitable to hold the requesting spouse liable include:

- Whether the requesting spouse received a benefit, such as a lavish gift, increased standard of living or additional money from the nonpayment of tax;
- Whether the spouse requesting relief has been deserted, divorced, separated, or widowed;
- Business background or education of the requesting spouse;
- Involvement of the requesting spouse in the financial affairs of the family; and
- Involvement of the requesting spouse in the business or transaction giving rise to the tax liability.

What Documents Do You Need to Submit?

1. Completed Form L-21;
2. A copy of your divorce decree, if applicable;
3. Copies of federal income tax returns for tax years which you are requesting relief, with W2s and 1099s;
4. If you have received a Final Determination letter from the IRS, a copy of the Final Determination letter; and
5. If you have made payments toward the outstanding liability, proof of payment.

Mail these documents and completed Form L-21 to: **Oklahoma Tax Commission
Office of the General Counsel
100 N. Broadway Avenue, Suite 1500
Oklahoma City, OK 73102**