NEW YORK STATE

Department of Taxation and Finance

Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)

IT-285
(12/24)

Important: Do not file this form with your income tax return. See *Where to file* on page 4.

Your first name and middle initial	Your last name			Your Social Security number
Mailing address *(number and street or PO Box)*				Apartment number
City, village, or post office	State	ZIP code	Daytime phone number	Evening phone number

Important notes:

- For more information on the types of relief available, see Form IT-285-I, *Instructions for Form IT-285,* or visit *www.tax.ny.gov* (search: *innocent spouse*).
- By law, the Tax Department must contact the person who was your spouse during the years for which you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Division of Tax Appeals, your personal information may be released. See instructions.
- You must answer **all** questions for your application to be considered for relief. Attach additional sheets as needed.

1 Are you requesting relief from a liability that resulted from a jointly filed return? Mark an ***X*** in the appropriate box.

☐ Yes. Go to line 2. ☐ No. **Stop**. You cannot file Form IT-285.

2 Are you requesting that all or part of your share of a joint refund, that was (or will be) applied against your spouse's past-due debt (such as child support), be refunded to you?

☐ Yes. **Stop**. Use Form IT-280, *Nonobligated Spouse Allocation*, to make this request. Do not use Form IT-285.

☐ No. Go to line 3.

3 Enter the tax years for which you are requesting relief.

Tax year ______________ **Tax year** ______________ **Tax year** ______________

Tax year ______________ **Tax year** ______________ **Tax year** ______________

Note: If the answers are not the same for each of the following questions for all tax years for which you are filing this form, submit an explanation (you must include your name and Social Security number).

4 Explain why you believe you qualify for relief. You **must** submit a statement and appropriate supporting documentation *(see instructions)*.

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(continued)

5 Information, if known, about **your spouse (or former spouse)** to whom you were married at the end of the years on line 3.

First name and middle initial	Last name			Social Security number	
Mailing address (number and street or PO Box; see instructions)					Apartment number
City, village, or post office	State	ZIP code	Daytime phone number	Evening phone number	

6 Provide all of the following information, as applicable, in regard to you and the person on line 5 *(see instructions)*.

- ☐ Married and still living together since *(mmddyyyy)* .... ______
- ☐ Married and living apart since *(mmddyyyy)*........ ______
- ☐ Widowed since *(mmddyyyy)* *(Include a photocopy of the death certificate and will, if one exists.)* .... ______
- ☐ Legally separated since *(mmddyyyy)* *(Include a photocopy of your **entire** separation agreement.)* .... ______
- ☐ Divorced since *(mmddyyyy)* *(Include 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.

7 Were you a victim of spousal abuse or domestic violence, or suffering the effects of such abuse during the tax years for which you are requesting relief or when any of the returns were filed for those years (abuses include physical, psychological, sexual, emotional, or financial abuse)?

☐ Yes. See instructions. ☐ No.

8 When any of the returns listed in question 3 were filed, did you have a mental or physical health problem, or do you have a mental or physical health problem now?

☐ Yes. Attach a statement to explain the problem and when it started. Provide any supporting documentation. ☐ No.

9 What was the highest level of education you had completed when the return or returns were filed?

- ☐ Did not complete high school
- ☐ High School diploma or equivalent
- ☐ Some college
- ☐ College degree or higher. List any degrees you have: ______

(continued)

10 For the years for which you want relief, how were you involved in the household finances? Mark all that apply.

- ☐ You were not involved in handling money for the household. Explain below.
- ☐ You knew the person on line 5 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.
- ☐ Other: ____________________

Explain anything else you want to tell us about your household finances: ____________________

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11 Were you involved with any of the following activities? Mark all that apply and explain, if necessary.

- ☐ You filled out or helped fill out the returns.
- ☐ You gathered receipts and canceled checks.
- ☐ You gave tax documents (such as federal Forms W-2, 1099, and so on) for the preparation of the returns.
- ☐ You reviewed the returns before they were filed.
- ☐ You asked questions about the content of the returns before they were filed.
- ☐ You did not review the returns before they were filed. Explain below.
- ☐ You did not know a joint return was filed.
- ☐ Other: ____________________

Explain: ____________________

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- ☐ None of the above.

12 When the returns were filed, did you know any amounts were due to New York State?

☐ Yes ☐ No If ***Yes,*** explain when and how you thought the amount of tax reported on your return would be paid: ______

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13 When the returns were filed, what did you know about any incorrect or missing information? Mark all that apply and explain, if necessary.

☐ You knew something was incorrect or missing, but you said nothing. Explain below.

☐ You knew something was incorrect or missing, and asked about it. Explain below.

☐ You did not know anything was incorrect or missing.

☐ Not applicable. There was no incorrect or missing information.

Explain: ______________________________

14 For the years you want relief, did you or the person named in question 5 incur any large purchases, expenses, or both?

☐ Yes. ☐ No.

If ***Yes***, describe any large expenses you or the person named in line 5 incurred (such as trips, home improvements, or private schooling) or any large purchases you or the person named in question 5 made (such as automobiles, appliances, jewelry, and so on). Include **the types** and **amounts** of the expenses and purchases, **the years** they were incurred or made, and **by whom** (you, the person named in line 5, or both). ______________________________

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15 Did you file federal Form 8857, *Request for Innocent Spouse Relief*, with the IRS for the same tax years and with the same missing or incorrect items on your returns for which you are filing this form?

☐ Yes. Include a copy of your Form 8857 and the final determination from the IRS, if applicable.

☐ No.

16 Provide any other information you want us to consider for the years that you are requesting relief from. This may help us determine if it would be unfair to hold you liable for the tax due during those years.

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▼ **Paid preparer must complete** *(see instr.)* ▼	Date
Preparer's signature	Preparer's NYTPRIN
Firm's name *(or yours, if self-employed)*	Preparer's PTIN or SSN
Address	Employer identification number
	NYTPRIN excl. code
Email:	

▼ **Taxpayer sign here** ▼
Your signature
Date
Daytime phone number ( )
Email:
Keep a copy of this form for your records.

Where to file

Generally, you should send this form to: **NYS Tax Department, Protest Correspondence Unit, W A Harriman Campus, Albany NY 12227-5120**. But, if you are meeting with a Department of Taxation and Finance employee, or you received a notice of deficiency, or you are using a private delivery service, see instructions. If you would like the Tax Department to correspond with your representative, you must complete and submit a power of attorney.