Revised 9-2021

Oklahoma Tax Commission
Form L-21
Request for 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 petition, if divorce is pending;
3. A copy of your divorce decree, if divorce is finalized;
4. A copy of the death certificate and will, if widowed;
5. Copies of federal income tax returns for tax years which you are requesting relief, with W2s and 1099s;
6. If you have received a Final Determination letter from the IRS, a copy of the Final Determination letter and the IRS Innocent Spouse Allocation Worksheet (may be obtained by contacting the IRS); and
7. If you have made payments toward the outstanding liability, proof of payment.

Mail these documents and completed Form L-21 to: **Oklahoma Tax Commission**
Oklahoma City, OK 73194

Form L-21
Revised 9-2021

Oklahoma Tax Commission
Request for Innocent Spouse Relief

Part I - Should you file this form?

Generally, both you and your spouse are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe your current or former spouse should be solely responsible for an erroneous item or an underpayment of tax from your joint tax return, you may be eligible for innocent spouse 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.

1. **Enter each tax year you want innocent spouse relief.** It is important to enter the correct year. For example, if the Oklahoma Tax Commission (OTC) used your 2011 income tax refund to pay a 2009 joint tax liability, enter tax year 2009, not tax year 2011.

Tax Year ____________ Tax Year ____________ Tax Year ____________

Tax Year ____________ Tax Year ____________ Tax Year ____________

Part II - Tell us about yourself and your spouse for the tax years you want relief.

2. Your current name		**Your social security number**
Address where you wish to be contacted.		
Number and street or P.O. box	Apt. no.	County
City, town or post office, state and ZIP code		Best or safest daytime phone number (between 7:30 a.m. and 4:30 p.m. Central Time)

3. Who was your spouse for the tax years you want relief? File a separate Form L-21 for tax years involving different spouses or former spouses.		
That person's current name		Social security number (if known)
Current home address (number and street) (if known)		Apt. no.
City, town or post office, state and ZIP code		Daytime phone number (between 7:30 a.m. and 4:30 p.m. Central Time)

4. **What is the current marital status between you and the person on line 3?**

- ☐ Married and still living together
- ☐ Married and living apart since .... ____________ (MM/DD/YYYY) If you are in the process of a divorce, attach a photocopy of your entire divorce petition.
- ☐ Widowed since .... ____________ (MM/DD/YYYY) Attach a photcopy 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.

Request for Innocent Spouse Relief

Part II - Tell us about yourself and your spouse for the tax years you want relief (continued).

5. **What was the highest level of education you had completed when the return(s) were filed?** If the answers are not the same for all tax years, explain.

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

List any college-level business or tax-related courses you completed: ______________________________

____

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Explain: ______________________________

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6. **Were you or other members of your family a victim of spousal abuse or domestic violence, or suffering the effects of such abuse during any of the tax years you want relief or when any of the returns were filed for those years?**

- ☐ **Yes.** If you want the OTC to consider this information in making its determination, complete Part V of this form in addition to other parts of the form. First read Part V to understand how the OTC will proceed with evaluating your claim for relief in these circumstances.
- ☐ **No.** Complete the other parts of this form except for Part V.

7. **When any of the returns listed on line 1 were filed, 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 below.

- ☐ **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.**

Explain: ______________________________

8. **Is there any information you are afraid to provide on this form, but are willing to discuss?**

☐ **Yes** ☐ **No**

Part III - Tell us if and how you were involved with finances and preparing returns for those tax years.

9. **Did you agree to file a joint return?** ☐ **Yes** ☐ **No**

Explain why or why not: ______________________________

____

____

10. **Did you sign the joint return?** ☐ **Yes** ☐ **No**

Explain why or why not: ______________________________

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Request for Innocent Spouse Relief

Part III - Tell us if and how you were involved with finances and preparing returns for those tax years (continued).

11. **What was your involvement 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 were not involved in preparing the returns.
- ☐ 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.) for the preparation of the returns.
- ☐ You reviewed the returns before they were filed.
- ☐ You did not review the returns before they were filed. Explain below why you did not review the returns.
- ☐ You did not know a joint return was filed.
- ☐ Other: ____________________

Explain how you were involved: ____________________

12. **When the returns were filed, what did you know about any incorrect or missing information?** Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

- ☐ 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: ____________________

13. **When any of the returns were filed, what did you know about the income of the person on line 3?** Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

- ☐ You knew that the person on line 3 had income.
  List each type of income on the lines provided below. (Examples are wages, social security, gambling winnings, or self- employment business income.) Enter each tax year and the amount of income for each type you listed. If you do not know any details, enter "I don't know."
- ☐ You knew that the person on line 3 was self-employed and you helped with the books and records.
- ☐ You knew that the person on line 3 was self-employed and you did not help with the books and records.
- ☐ You knew that the person on line 3 had no income.
- ☐ You did not know whether the person on line 3 had income.

Explain why you did not know whether the person on line 3 had income: ____________________

14. **When the returns were filed, did you know if the returns showed a balance due to the OTC for those tax years?** If the answers are not the same for all tax years, explain.

- ☐ **Yes.** Explain when and how you thought the amount of tax reported on the return would be paid:
- ☐ **No.** Explain why you did not know the return showed a balance due:
- ☐ **Not applicable.** There was no balance due on the return.

Request for Innocent Spouse Relief

Part III - Tell us if and how you were involved with finances and preparing returns for those tax years (continued).

15. When any of the returns were filed, were you having financial problems (for example, bankruptcy or bills you could not pay)? If the answers are not the same for all tax years, explain.

☐ **Yes.** Explain: ______________________________

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☐ **No.**

☐ **Did not know.** Explain: ______________________________

____

16. 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 were not involved in handling money for the household. Explain below. You knew the person on line 3 had separate accounts.

☐ You had joint accounts with the person on line 3, but you had limited use of them or did not use them. Explain below.

☐ You used joint accounts with the person on line 3. 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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17. Did you (or the person on line 3) incur any large expenses, such as trips, home improvements, private schooling, or make any large purchases, such as automobiles, appliances, or jewelry, during any of the years you want relief or any later years?

☐ **Yes.** Describe (a) the types and amounts of the expenses and purchases and (b) the years they were incurred or made.

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☐ **No.**

18. Has the person on line 3 ever transferred assets (money or property) to you? (Property includes real estate, stocks, bonds, or other property that you own or possess now or possessed in the past.)

☐ **Yes.** List the assets, the dates they were transferred, and their fair market values on the dates transferred. If the property was secured by any debt (such as a mortgage on real estate), explain who was responsible for making payments on the debt, how much was owed on the debt at the time of transfer and whether the debt has been satisfied. Explain why the assets were transferred to you. If you no longer possess or own the assets, explain what happened with the assets.

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☐ **No.**

Part IV - Tell us about your current financial situation.

19. Tell us about your assets. Your assets are your money and property. Property includes real estate, motor vehicles, stocks, bonds, and other property that you own. In the table below, list the amount of cash you have on hand and in your bank accounts. Also list each item of property, the fair market value of each item, and the balance of any outstanding loans you used to acquire each item. Do not list any money or property you listed on line 18.

Description of Assets	Fair Market Value	Balance of Any Outstanding Loans You Used To Acquire the Asset

Request for Innocent Spouse Relief

Part IV - Tell us about your current financial situation (continued).

20. How many people are currently in your household, including yourself? Adults __________ Children __________

21. Tell us your current average monthly income and expenses for your entire household.

Monthly Income — If family or friends are helping to support you, include the amount of support as gifts below.	**Amount**
Gifts	
Wages (Gross pay)	
Pensions	
Unemployment	
Social security	
Government assistance, such as housing, food stamps, grants	
Alimony	
Child support	
Self-employment business income	
Rental income	
Interest and dividends	
Other income, such as disability payments, gambling winnings, etc. List each type below:	
Type ______________________________	
Type ______________________________	
Type ______________________________	
Total Monthly Income	
Monthly Expenses — Enter all expenses, including expenses paid with income from gifts.	**Amount**
Food and Personal Care:	
Food	
Housekeeping supplies	
Clothing and clothing services	
Personal care products and services	
Transportation:	
Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc.	
Public transportation	
Housing and Utilities:	
Rent or mortgage	
Real estate taxes and insurance	
Electric, oil, gas, water, trash, etc.	
Telephone and cell phone	
Cable and Internet	
Medical:	
Health insurance premiums	
Out-of-pocket expenses	
Other:	
Child and dependent care	
Caregiver expenses	
Income tax withholding (federal, state, and local)	
Estimated tax payments	
Term life insurance premiums	
Retirement contributions (employer required)	
Retirement contributions (voluntary)	
Union dues	
Unpaid state and local taxes (minimum payment)	
Student loans (minimum payment)	
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony and garnishments). List each type below:	
Type ______________________________	
Type ______________________________	
Type ______________________________	
Miscellaneous	
Total Monthly Expenses	

Request for Innocent Spouse Relief

Part V - Complete this part if you were (or are now) a victim of domestic violence or spousal abuse.

As stated in line 6, providing this additional information is not mandatory but may strengthen your request. Additionally, if you prefer to provide this information orally, check the "Yes" box on line 8.

If you were (or are now) a victim of domestic violence or spousal abuse by the person on line 3, the OTC will consider the information you provide in this part to determine whether to grant innocent spouse relief. However, the OTC will notify the person on line 3 that you requested this relief. There are no exceptions to this rule. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you entered on line 1. This will be done before the OTC issues a determination letter. However, the OTC is also required by law to keep all the personal identifying information (such as current names, addresses, and employment-related information) of both you and the person on line 3 confidential. This means that the OTC cannot disclose one person's information to the other person.

The person on line 3 will receive a questionnaire about the tax years you entered on line 1. If you have any privacy concerns, include them here:

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22a. During any of the tax years for which you are seeking relief or when any of the returns were filed for those years, did the person on line 3 do any of the following? Check all that apply. (Note. If this does not apply to you, skip lines 22a, b, and c, and complete lines 23 through 27.)

- ☐ Physically harm or threaten you, your children, or other members of your family.
- ☐ Sexually abuse you, your children, or other members of your family.
- ☐ Make you afraid to disagree with him/her.
- ☐ Criticize or insult you or frequently put you down.
- ☐ Withhold money for food, clothing, or other basic needs.
- ☐ Make most or all the decisions for you, including financial decisions.
- ☐ Restrict or control who you could see or talk to or where you could go.
- ☐ Isolate you or keep you from contacting your family members and/or friends.
- ☐ Cause you to fear for your safety in any other way.
- ☐ Stalk you, your children, or other members of your family.
- ☐ Abuse alcohol or drugs.

22b. Describe the abuse you experienced, including approximately when it began and how it may have affected you, your children, or other members of your family. Explain how this abuse affected your ability to question the reporting of items on your tax return or the payment of the tax due on your return.

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22c. Attach photocopies of any documentation you have, such as:

- Protection and/or restraining order.
- Police reports.
- Medical records.
- Doctor’s report or letter.
- Injury photographs
- A statement from someone who was aware of or witnessed the abuse or the results of the abuse (notarized if possible).
- Any other documentation you may have.

23. Are you afraid of the person listed on line 3?

☐ **Yes** ☐ **No**

24. Does the person listed on line 3 pose a danger to you, your children, or other members of your family?

☐ **Yes** ☐ **No**

25. Were the police, sheriff, or other law enforcement ever called?

☐ **Yes** ☐ **No**

Request for Innocent Spouse Relief

Part V - Complete this part if you were (or are now) a victim of domestic violence or spousal abuse (continued).

26. Was the person listed on line 3 charged or arrested for abusing you, your children, or other members of your family?

☐ **Yes.** Provide details below.

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____

☐ **No**

27. Have you sought help from a local domestic violence program?

☐ **Yes.** Provide details below.

____

____

☐ **No**

Part VI - Additional Information.

28. Please provide any other information you want us to consider in determining whether it would be unfair to hold you liable for the tax.

____

Part VII - Tell us if you would like a refund.

29. By checking this box and signing this form, you are indicating that you would like a refund if you qualify for relief and if you already paid the tax. .... ☐

Caution

By signing this form, you understand that the OTC will notify the person on line 3 that you requested this relief.
There are no exceptions to this rule. See Part V.

Sign Here Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and 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.				
	Your signature			Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if ☐ self-employed	PTIN
	Firm's name:			Firm's EIN:	
	Firm's address:			Phone Number:	