



**Are You a Spouse Not Liable for All or Part of a Tax Liability?**

You may use this form if:

- You have a tax liability reported on a joint return that you are not responsible for;
- You have a tax liability reported on a joint return, but you are responsible only for a portion of the liability; or
- You have received an assessment from the Indiana Department of Revenue and you are not liable for all or part of the assessment because the assessment arises from the tax attributable to your spouse

Complete this form to determine the applicable breakdown of income, exemptions and credits of the responsible taxpayer and the spouse requesting relief. The responsible taxpayer is the taxpayer that is not filing for liability relief.

**Required Attachments**

You must attach a copy of the following information to this schedule:

1. Your federal income tax return (Form 1040 or 1040-SR) for the year of the claim,
2. All W-2 forms of both spouses and any other forms showing state/county income tax withheld, and
3. A detailed letter explaining the sources of your income and your spouse's income, deductions, credits, and any other information relevant to computing the liability of you and your spouse.
4. A copy of the Indiana Return and all schedules for the applicable year(s).

**Note:** Your claim cannot be processed if you do not submit this required information.

**Part 1 - Information About the Joint Tax Return for Which This Claim is Filed**

1. Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and Social Security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social Security number shown first	Check here if Spouse Requesting Relief
		<input type="checkbox"/>
First name, initial, and last name shown second on the return	Social Security number shown second	Check here if Spouse Requesting Relief
		<input type="checkbox"/>

2. Enter Your current home address.

Street Address	City	State	ZIP Code

3. Is the address on your joint return different from the address shown above?  Yes  No



**Part 2 - Allocation Between Spouses of Items on the Joint Indiana Individual Income Tax Return**

	(a) Amount shown on joint federal and Indiana tax returns		(b) Amount allocated to you		(c) Amount allocated to other spouse	
<b>Allocated Items</b>  <b>4. Income.</b> Enter the 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 tax return. a. Wages						
b. All other income. Identify the type and amount:  _____ _____ _____						
<b>5. Adjustments claimed on your federal tax return.</b> Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments claimed on your federal return as you determine.						
<b>6. Indiana Tax Add-Backs.</b> Enter each spouse's share of tax add-backs from Schedule 1/B, and identify:  Allocate each add-back code no. <input type="text"/> claimed on your Indiana code no. <input type="text"/> return as you determine. code no. <input type="text"/>						
<b>7. Indiana Deductions.</b> Enter each spouse's share of deductions from Schedule 2/C, and identify:  Allocate each deduction code no. <input type="text"/> claimed on your Indiana code no. <input type="text"/> return as you determine. code no. <input type="text"/>						
<b>8. Number of exemptions.</b> Allocate the exemptions claimed on the joint Indiana return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you cannot allocate 3 exemptions by giving 1.5 exemptions to each spouse). Show the division of exemptions by type, such as 2 exemptions claimed on Indiana return plus 1 additional exemption for certain dependent child.						
<b>9. Withholding credits.</b> Enter Indiana state and county tax withheld from each spouse's income as shown on the W-2s, 1099-Rs, W-2Gs, etc. Be sure to attach copies of these forms to this schedule.						
<b>10. Credits.</b> Allocate any Indiana earned income credit to the spouse who was allocated the dependent's exemption. Allocate all other Indiana credits based on each spouse's interest.						
<b>11. Payments.</b> Allocate joint estimated tax payments as you determine.						

**Note:** The Indiana Department of Revenue will figure the amount of any modified amount due or refund due to the spouse requesting relief.



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**Part 3 - Signature Area**

Under penalties 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.

Signature of Spouse Requesting Relief: \_\_\_\_\_ Date: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:

**Mail your completed claim to:**

Indiana Department of Revenue  
Returns Processing and Operations  
P. O. Box 7207  
Indianapolis, IN 46207-7207

Or, Fax it to 317-615-2697.