

## **Equitable relief for joint filer from liability for unpaid taxes**

If your liability for unpaid taxes on the joint return filed with your ex-spouse and you do not qualify either for so-called innocent spouse relief or to limit your liability for taxes to the amount attributable solely to your own income, deductions, and credits. However, you may qualify for what is known as "equitable relief." This is relief that the IRS can grant when relief is not available under the other two provisions, and it includes relief from liability for taxes that were reported on your joint return but haven't been paid.

There are quite a few requirements to qualify for this relief. If the basic conditions are met, relief ordinarily will be granted if the tax liability reported on the joint return was unpaid when the return was filed; you are no longer married to or are legally separated from the spouse with whom you filed the joint return (or have not been a member of the same household as him or her at any time during the 12 months before requesting relief); when you signed the return, you didn't know or have reason to know that the tax wouldn't be paid and it was reasonable for you to believe that the tax would be paid by your spouse; and you will suffer economic hardship if relief isn't granted. In general, economic hardship exists for this purpose if IRS's failure to grant relief or partial relief would cause you to be unable to pay reasonable basic living expenses, taking into account a wide variety of your personal circumstances.

Even if you don't meet every one of these conditions, relief may be available as long as you meet the basic threshold requirements. In this case, the IRS will weigh all of the factors both in favor and against granting you relief in deciding whether it would be inequitable to hold you liable for the unpaid tax or deficiency.

To qualify for equitable relief, you must apply for it no more than two years after IRS first tries to collect the tax from you. If you would like, I can assist you in applying for this relief from liability.