



DON'T TAX YOURSELF

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Spousal Relief From Joint Tax Liability

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As a general rule, when a [married couple files a joint tax return](#), they are jointly and severally liable for the entire tax. But what happens if one spouse failed to report income and the other spouse did not know or have reason to know of the unreported income? Is the “innocent spouse” still jointly liable? Fortunately, for spouses who qualify, relief is available under the tax code.

For federal tax purposes, three types of relief are available:

- Innocent spouse relief
- Separation of liability relief
- Equitable relief

Innocent spouse relief can be requested if:

- You filed a joint return with your spouse
- Your taxes were understated due to errors on your return
- You didn't know about the errors

Separation of liability relief can be requested if:

- You filed a joint return with your spouse
- Your taxes were understated due to errors on your return
- You didn't know about the errors

- You're no longer married or living together

Equitable relief may be available if it would be unfair to hold you responsible for the joint taxes if:

- You aren't eligible for innocent spouse or separation of liability relief
- You filed a joint return with your spouse
- You and your spouse didn't transfer assets to commit fraud or avoid taxes
- You didn't knowingly file a fraudulent return
- Based on all the facts and circumstances, it would be unfair to hold you liable for the unpaid or understated tax

For additional information, see [Treasury regulations 1.6015-1](#).

Residents of Massachusetts may also find relief from joint and several state tax liability under criteria to the federal relief above (see [Massachusetts Department of Revenue TIR 19-5](#)).