



# IL-8857 Request for Innocent Spouse Relief

## Read this information first

To request innocent spouse relief for your Illinois Individual Income Tax liability, you must file this form even if you filed federal Form 8857, Request for Innocent Spouse Relief, with the Internal Revenue Service (IRS). You must file a separate Form IL-8857 and an Allocation of Liability Worksheet for each year you are seeking innocent spouse relief.

## Step 1: Provide the following information

1 \_\_\_\_\_  
Your name

4 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Your Social Security number

2 \_\_\_\_\_  
Your street address

5 \_\_\_\_\_  
Your daytime telephone number

3 \_\_\_\_\_  
Your city, state, ZIP

6 For what tax year are you requesting tax liability relief? \_\_\_\_\_  
Attach a copy of your Illinois and federal income tax returns, W-2s, and attachments for the year identified above. See instructions.

## Step 2: Provide the following information about the person to whom you were married

7 \_\_\_\_\_  
Name

10 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Social Security number

8 \_\_\_\_\_  
Street address

11 \_\_\_\_\_  
Place of employment/address

9 \_\_\_\_\_  
City, state, ZIP

## Step 3: Answer the following questions

12 Have you filed federal Form 8857 with the IRS for the tax year identified on Line 6 prior to filing this request with us? Yes  No   
*If you answered "Yes," you must attach a copy of that form, all documentation used in the review, and any IRS determination.*

13 Since the tax liability arose, did you or your spouse transfer any assets for which you did not receive full value in payment? See instructions. Yes  No

14 a Is this request for a tax year ending before August 13, 1999? Yes  No   
b Did you pay the entire tax liability for that tax year prior to August 13, 1999? See instructions. Yes  No   
*If you answered "Yes" to both 14 a and b, answer questions 15 and 16. Otherwise, skip to Step 4.*

15 For the tax year that you are requesting relief, is there a difference between the total amount of tax that should have been shown on the return and the amount of tax that was actually shown? Yes  No

16 Did you know that the tax was understated at the time you signed the joint return? Yes  No

## Step 4: Explain your request

17 Explain why you are not responsible for the tax liability for the tax year identified on Line 6. Attach additional sheets if needed.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Step 5: Complete the Allocation of Liability Worksheet

18 Complete the Allocation of Liability Worksheet for the tax year you are requesting innocent spouse relief.

a Did you file a joint federal return before an assessment by the IRS?

Yes

No

b Did you file a joint Illinois return before an assessment by the Illinois Department of Revenue (IDOR)?

Yes

No

You must read the instructions for Step 5 before completing the Allocation of Liability Worksheet.

### Allocation of Liability Worksheet - Page 1

	Column A Joint return	Column B Husband's portion	Column C Wife's portion
<b>Allocate income items</b>			
1 Wages, salaries, tips, etc.	_____	_____	_____
2 Taxable interest	_____	_____	_____
3 Ordinary dividends	_____	_____	_____
4 Taxable refunds, credits, or offsets of state/local income tax	_____	_____	_____
5 Alimony received	_____	_____	_____
6 Business income or loss	_____	_____	_____
7 Capital gain or loss	_____	_____	_____
8 Other gains or losses	_____	_____	_____
9 Taxable IRA distributions	_____	_____	_____
10 Taxable pensions and annuities	_____	_____	_____
11 Rents, royalties, partnerships, S corporations, trusts, estates	_____	_____	_____
12 Farm income or loss	_____	_____	_____
13 Unemployment compensation and Alaska Permanent Fund	_____	_____	_____
14 Taxable Social Security benefits	_____	_____	_____
15 Other income	_____	_____	_____
16 Add Lines 1 through 15. <b>Total income</b>	_____	_____	_____
<b>Allocate deduction items</b>			
17 Educator expenses	_____	_____	_____
18 Business expenses of reservists, performing artists, and fee-based government officials	_____	_____	_____
19 Health savings account deduction	_____	_____	_____
20 Moving expenses	_____	_____	_____
21 One-half of self-employment tax	_____	_____	_____
22 Self-employed (SEP), SIMPLE, and qualified plans	_____	_____	_____
23 Self-employed health insurance deduction	_____	_____	_____
24 Penalty on early withdrawal of savings	_____	_____	_____
25 Alimony paid	_____	_____	_____
26 IRA deduction	_____	_____	_____
27 Student loan interest deduction	_____	_____	_____
28 Tuition and fees	_____	_____	_____
29 Domestic production activities deduction	_____	_____	_____
30 Other adjustments	_____	_____	_____
31 Add Lines 17 through 30. <b>Total deductions</b>	_____	_____	_____
32 Subtract Line 31 from Line 16. <b>Adjusted gross income</b>	_____	_____	_____
<b>Allocate Illinois additions, subtractions, and income</b>			
33 Federally tax-exempt interest and dividend income	_____	_____	_____
34 Other additions from Schedule M	_____	_____	_____
35 Add Lines 32 through 34. <b>Total Illinois income</b>	_____	_____	_____
36 Federally-taxed Social Security and retirement income	_____	_____	_____
37 Illinois Income Tax overpayment on U.S. 1040, Line 10	_____	_____	_____
38 Other subtractions from Schedule M	_____	_____	_____
39 Add Lines 36 through 38. <b>Total Illinois subtractions</b>	_____	_____	_____
40 Subtract Line 39 from Line 35. <b>Illinois base income</b>	_____	_____	_____
41 Allocate income to Illinois. See instructions	_____	_____	_____

## Allocation of Liability Worksheet - Page 2

	Column A Joint return	Column B Husband's portion	Column C Wife's portion
<b>42</b> Illinois income from Line 41	_____	_____	_____
<b>Allocate Illinois exemptions and tax</b>			
<b>43</b> Exemptions. See instructions.	_____	_____	_____
<b>44</b> Subtract Line 43 from Line 42. <b>Illinois net income</b> This amount cannot be less than zero.	_____	_____	_____
<b>45</b> Multiply Line 44 by the income tax rate. See instructions. <b>Illinois Income Tax</b>	_____	_____	_____
<b>46</b> Recapture of investment tax credits from Schedule 4255	_____	_____	_____
<b>47</b> Add Lines 45 and 46. <b>Total Tax</b>	_____	_____	_____
<b>Allocate Illinois nonrefundable credits and use tax</b>			
<b>48</b> Income tax paid to another state from Schedule CR	_____	_____	_____
<b>49</b> Illinois Property Tax and K-12 education expense credit amount from Schedule ICR	_____	_____	_____
<b>50</b> Credit from Schedule 1299-C	_____	_____	_____
<b>51</b> Add Lines 48 through 50. <b>Nonrefundable credits</b>	_____	_____	_____
<b>52</b> Subtract Line 51 from Line 47	_____	_____	_____
<b>53</b> Use tax on internet, mail order, out-of-state purchases	_____	_____	_____
<b>54</b> Add Lines 52 and 53. <b>Tax after nonrefundable credits and use tax</b>	_____	_____	_____
<b>55</b> Total contributions from Schedule G	_____	_____	_____
<b>56</b> Subtract Line 55 from Line 54. <b>Total liability</b>	_____	_____	_____
<b>Correction of erroneous items</b>			
<b>57</b> Erroneous items of income and deductions. List and identify on Page 4	_____	_____	_____
<b>58</b> Corrections to exemption allowance	_____	_____	_____
<b>59</b> Add Lines 57 and 58.	_____	_____	_____
<b>60</b> Multiply Line 59 by the income tax rate. See instructions.	_____	_____	_____
<b>61</b> Erroneous credits. List and identify on Page 4.	_____	_____	_____
<b>62</b> Add Lines 60 and 61. <b>Total corrections to tax</b>	_____	_____	_____
<b>Penalties</b>			
<b>63 a</b> Late-filing penalty	_____	_____	_____
<b>b</b> Late-payment for unpaid tax penalty	_____	_____	_____
<b>c</b> Late-payment for underpayment of estimated tax penalty	_____	_____	_____
<b>d</b> Other (specify)	_____	_____	_____
<b>64</b> Add Lines 63a through 63d. <b>Total penalties</b>	_____	_____	_____
<b>65</b> Add Lines 56, 62, and 64. <b>Total liability</b>	_____	_____	_____
<b>Payments and refundable credit</b>			
<b>66</b> Illinois Income Tax withheld	_____	_____	_____
<b>67</b> Estimated tax payments	_____	_____	_____
<b>68</b> Pass-through entity tax payments	_____	_____	_____
<b>69</b> Earned Income Credit from Schedule ICR	_____	_____	_____
<b>70</b> Payments made with return	_____	_____	_____
<b>71</b> Payments made after return was filed	_____	_____	_____
<b>72</b> Add Lines 66 through 71. <b>Total payments</b>	_____	_____	_____
<b>73</b> Refunds received	_____	_____	_____
<b>74</b> Subtract Line 73 from Line 72. <b>Net payments</b>	_____	_____	_____
<b>Net overpayment or underpayment</b>			
<b>75</b> Subtract Line 74 from Line 65.	_____	_____	_____
<b>76</b> Add Lines 62 and 64. Net overpayment or underpayment attributable to erroneous items	_____	_____	_____
<b>77</b> Compare Lines 75 and 76. See instructions.	_____	_____	_____

## Step 6: Complete the Erroneous Items Worksheet

Complete the Erroneous Items Worksheet if you or your spouse reported erroneous items of income and deductions on Line 57 or erroneous credits on Line 61.

### *Erroneous Items Worksheet*

#### **Line 57: Erroneous income and deduction items**

List the corrections to your erroneous income and deduction items separately and identify each item. Write corrections that decrease your income as negative amounts.

Corrections to erroneous item	Identify your erroneous item
a _____	_____
b _____	_____
c _____	_____
d _____	_____
\$ _____	<b>Total</b> corrections to erroneous income and deduction items. Write this amount on Line 57.

#### **Line 61: Erroneous credit items**

List the corrections to your erroneous credit items separately and identify each item. Write corrections that decrease the credits as a negative amount.

Corrections to erroneous item	Identify your erroneous item
a _____	_____
b _____	_____
c _____	_____
d _____	_____
\$ _____	<b>Total</b> corrections to erroneous credit items. Write this amount on Line 61.

## Step 7: Sign below

Under penalties of perjury, I state that I have examined this form, and, to the best of my knowledge, it is true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Daytime phone number

\_\_\_\_\_  
Date



**Mail to:**

**ILLINOIS DEPARTMENT OF REVENUE  
PROBLEMS RESOLUTION DIVISION  
PO BOX 19014  
SPRINGFIELD IL 62794-9014**

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