



# **Federal Tax Advocacy for Domestic Violence Survivors**

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***Presented by The Consumer Rights for Domestic Violence Survivors Initiative***

A partnership of the Center for Survivor Agency and Justice, the National Consumer Law Center, the National Network to End Domestic Violence, and the National Association of Consumer Lawyers

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# Beginning the Tax Return



# Tax Preparation Starts with Filing Status Questions

Married taxpayers can choose one of three filing status choices. The first two are allowed regardless of living arrangements.

- (1) Married filing jointly
- (2) Married filing separately
- (3) Head of household

Form **1040** Department of the Treasury—IRS  
**U.S. Individual Income Tax Return**  
For the year Jan. 1-Dec. 31, 2008, or other year

**Label**  
(See instructions on page 12.)  
Use the IRS label. Otherwise, please print or type.

**Label**  
Your first name and initial:  
**Jim**  
If a joint return, spouse's first name:  
**Sarah**  
Home address (number and apt. no., street, city, town or post office, state, and ZIP+4®):  
**90032 Merc Knoxville**

Presidential Election Campaign  Check here if you, or your spouse, are eligible to contribute to the campaign.

**Filing Status**  
Check only one box.  
1  Single  
2  Married filing jointly (see instructions)  
3  Married filing separately (see instructions)

**Exemptions**  
6a  Yourself, if someone else can claim you  
b  Spouse  
c  Dependents



# Married Filing Jointly



- Joint and several liability for all information on the tax return
- Allows IRS to pursue one or both taxpayers for any tax debt connected with that tax return
- Allows IRS to offset entire refund to pay a spouse's liabilities, even where only one spouse owes the liability (*e.g.*, child support, student loans, other federal debt)

# Why Taxpayers File a Joint Return

- Many taxpayers believe that you must file a joint tax return if you are married.
  - They are not aware of the married filing separate filing status or do not qualify for head of household filing status.
- They cannot claim the Earned Income Tax Credit if they file a “married filing separate” tax return.
- Up to 85% of their Social Security benefits can be taxable if they file a “married filing separate” tax return.
  - None of their Social Security benefits may be taxable if they file a joint return.



do not qualify for certain tax deductions, such as student loan interest deduction or dependent care if they file a “married filing separate” tax return.

# Married Filing Separately



- Segregates spousal income
- Limits liability to the individual filing the tax return
- Prohibits taxpayer from claiming the earned income tax credit, student loan interest deduction, etc.



# Head of Household

- Allows higher standard deduction than married filing separately
- Permits taxpayer to claim the earned income tax credit
- Defined at IRC Sec. 2(b) and 7703(b):
  - Taxpayer's home has to be principal place of abode for his/her dependents;
  - Taxpayer has to have provided more than half of the support for the household; and,
    - ❖ Support includes rent, mortgage, utilities, repairs, insurance, food consumed on the premises and other household expenses;
  - **Taxpayer has to be “not married” which means lived separate and apart from spouse for the last six months of the year.**



# Changing Your Filing status

- If original return was filed married filing jointly, taxpayer has until April 15 of the year the return was due (i.e. until 4/15/10 for tax year 2009) to file a separate return.
- If original return was married filing separately, taxpayer has until three years from when the return was due to change filing status (but see limitations at IRC Sec. 6013(a)(2)).





# Questions to Consider Regarding Choice of Filing Status

1. Is spouse secretive about financial information?
2. Do you have access to family bank account(s)?
3. Do you know how much your spouse earns?
4. Is your spouse physically or psychologically abusive?
5. Is your spouse self-employed?
6. If so, does s/he keep poor records?
7. Does your spouse control financial decisions for the family?
8. Does your spouse owe prior tax debts?
9. Is your spouse current in filing his/her returns?

# Claiming the Kids

## Dependency Exemption (IRC Sec. 152)



➤ The presumption is that the children live with the custodial parent.

- **New for 2009!** If the child's parents are eligible to claim the child but choose not to, no one else can claim the child as a qualifying child unless that person's adjusted gross income (AGI) is more than the highest AGI of either parent.

1. The children have to be related by blood or law to the taxpayer (Relationship Test).

- See exception for placement by an authorized placement agency such as the Department of Children's Services.

2. New for 2009! The taxpayer must be older than the child unless the child is permanently and totally disabled.

# Claiming the Kids

## Dependency Exemption (IRC Sec. 152)



3. The children have to have resided with the taxpayer for more than one-half of the year (this time does not have to be consecutive) (Residence Test).

- See exceptions for birth, death or kidnapping

4. The children must be younger than age 19 at the close of the calendar year, or a full-time student who is younger than age 24 at the close of the calendar year, or any age if permanently and totally disabled (standard is akin to Social Security Disability/SSI standard) (Age Test).

5. The child must not have provided more than one half of his/her own support during the year (Support Test).

# Releasing the Dependency Exemption (IRC Sec. 152(e); Treas. Reg. 1.152-4).

- The custodial parent has to release the dependency exemption unequivocally to the non-custodial parent
- The IRS will not determine custody, allocate the exemption, or decide if the non-custodial parent has “paid enough” child support
- The regulations specify the content and form of the release at 1.152-4(e); the IRS form is 8332.
- Importantly, the new regulations do not allow the release if the taxpayer attaches a court order, divorce decree, or separation order.
  - If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent can still attach relevant pages of the decree or agreement but must include the signature page.



**Release/Revocation of Release of Claim  
to Exemption for Child by Custodial Parent**

OMB No. 1545-0074

Attachment  
Sequence No. **115**

▶ Attach a separate form for each child.

Name of noncustodial parent \_\_\_\_\_

Noncustodial parent's  
social security number (SSN) ▶ \_\_\_\_\_

**Part I Release of Claim to Exemption for Current Year**

I agree not to claim an exemption for \_\_\_\_\_  
Name of child  
for the tax year 20\_\_\_\_.

\_\_\_\_\_  
Signature of custodial parent releasing claim to exemption      Custodial parent's SSN      Date

**Note.** If you choose not to claim an exemption for this child for future tax years, also complete Part II.

**Part II Release of Claim to Exemption for Future Years (If completed, see Noncustodial Parent on page 2.)**

I agree not to claim an exemption for \_\_\_\_\_  
Name of child  
for the tax year(s) \_\_\_\_\_  
(Specify. See instructions.)

\_\_\_\_\_  
Signature of custodial parent releasing claim to exemption      Custodial parent's SSN      Date

**Part III Revocation of Release of Claim to Exemption for Future Year(s)**

I revoke the release of claim to an exemption for \_\_\_\_\_  
Name of child  
for the tax year(s) \_\_\_\_\_  
(Specify. See instructions.)

\_\_\_\_\_  
Signature of custodial parent revoking the release of claim to exemption      Custodial parent's SSN      Date

**General Instructions  
What's New**

**Post-2008 decree or agreement.** If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot attach certain pages from the decree or agreement instead of Form 8332. See *Release of claim to exemption* below.

**Definition of custodial parent.** New rules apply to determine who is the custodial parent and the noncustodial parent. See *Custodial Parent and Noncustodial Parent* on this page.

**Purpose of Form**

If you are the custodial parent, you can use this form to do the following.

- Release a claim to exemption for your child so that the noncustodial parent can claim an exemption for the child.
- Revoke a previous release of claim to exemption for your child.

**Release of claim to exemption.** This release of the exemption will also allow the noncustodial parent to claim the child tax credit and the additional child tax credit (if either applies). Complete this form (or sign a similar statement containing the same

information required by this form) and give it to the noncustodial parent. The noncustodial parent must attach this form or similar statement to his or her tax return each year the exemption is claimed. Use Part I to release a claim to the exemption for the current year. Use Part II if you choose to release a claim to exemption for any future year(s).

**Note.** If the decree or agreement went into effect after 1984 and before 2009, you can attach certain pages from the decree or agreement instead of Form 8332, provided that these pages are substantially similar to Form 8332. See *Post-1984 and pre-2009 decree or agreement* on page 2.

**Revocation of release of claim to exemption.** Use Part III to revoke a previous release of claim to an exemption. The revocation will be effective no earlier than the tax year following the year in which you provide the noncustodial parent with a copy of the revocation or make a reasonable effort to provide the noncustodial parent with a copy of the revocation. Therefore, if you revoked a release on Form 8332 and provided a copy of the form to the noncustodial parent in 2010, the earliest tax year the revocation can be effective is 2011. You must attach a copy of the revocation to your tax return each year the exemption is claimed as a result of the revocation. You must also keep for your records a copy of the revocation and evidence

of delivery of the notice to the noncustodial parent, or of reasonable efforts to provide actual notice.

**Custodial Parent and Noncustodial Parent**

The custodial parent is generally the parent with whom the child lived for the greater number of nights during the year. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. For details and an exception for a parent who works at night, see Pub. 501.

**Exemption for a Dependent Child**

A dependent is either a qualifying child or a qualifying relative. See your tax return instruction booklet for the definition of these terms. Generally, a child of divorced or separated parents will be a qualifying child of the custodial parent. However, if the special rule on page 2 applies, then the child will be treated as the qualifying child or qualifying relative of the noncustodial parent for purposes of the dependency exemption, the child tax credit, and the additional child tax credit.

# Revocation of Release of Claim to an Exemption

- For 2009 and subsequent years, new rules allow the custodial parent to revoke release of claim to exemption previously filed on Form 8332 or similar form.
- Custodial parent must make a reasonable effort to provide noncustodial parent with written notice in the calendar year prior to the tax year in which revocation is to take effect (notice in 2009 for Form 8332 must be attached to tax return).



# Practice Tips

- It is never a good idea to have the taxpayer sign the second part of IRS Form 8332 giving the other parent the right to claim the child in future years.
- Try to avoid joint custody orders allocating that the child lives with each parent for exactly one half of the year.

# Child Tax Credit (IRC Sec. 24)

- The child tax credit is the conjoined twin of the dependency exemption
- It may be claimed by the taxpayer claiming the dependency exemption even where the dependency exemption has been released to the non-custodial parent
- Taxpayer can file “married filing separate”
- Child must be under age 17
- Can be refundable for taxpayers who earn more than \$3,000

**The Campaign  
for Working  
Families**



**Take All the Money.  
You Earned It!"**



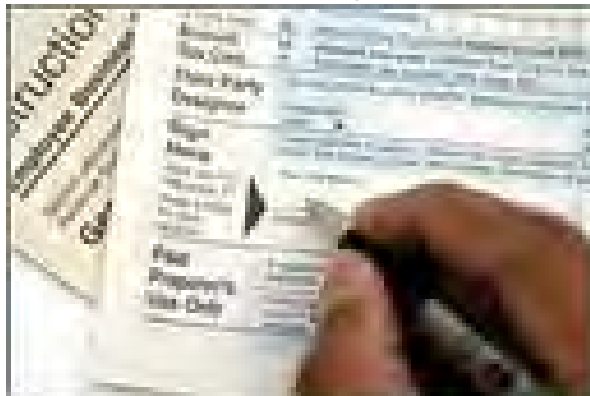
# Earned Income Tax Credit (IRC Sec. 32)



- This is a refundable tax credit based on income, filing status and number of dependents
- Unlike the dependency exemption, the earned income tax credit is not transferable
- Taxpayer cannot file “married filing separate”
- Taxpayer can claim up to three children so long as they meet the age, relationship and residence rules – **new for 2009!**

# Signing the Return

- ✓ Return must be signed/authorized by taxpayer(s) whose name appears at the top of the return
  - Rule applies for electronic returns
- ✓ Taxpayer may dispute the signing/authorization of the return by filing own return, even if the taxpayer had \$0 income for that tax year



# Racing to File the Return

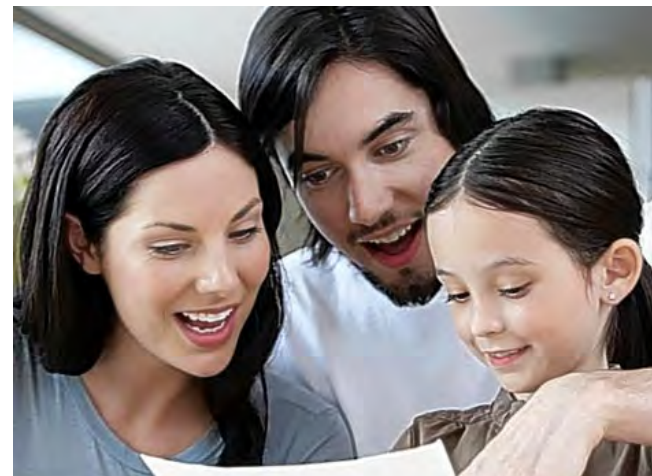
- Arises where one parent files claiming the child(ren) before the other parent
- Generally prevents the second parent from filing electronically; may trigger an audit of one or both taxpayers
- Parent who is unable to file electronically should file return to appropriate IRS campus  
s are found at the where to file section



Always get proof of mailing!

# Claims by Both Parents

- If both parents claim the children for the dependent exemption and earned income tax credit, tie-breaker rules apply (IRC Sec. 152(c)(4)(B)), and credit is allowed to parent with whom the child resided the longest during the year,
- If the child resided with both parents an equal amount of time, then the earned income tax credit goes to the parent with the highest adjusted gross income (form 1040 line 37).



# Possible Strategies for Abused Spouses

- Explore filing status
- Discuss timing of when to file return
- If ex continues to file joint returns using battered spouse's SSN, file a police report of stolen identity against ex with local police, and then file a stolen identity report with the IRS ID Theft Line requesting an identity theft indicator on the taxpayer's SSN
- Taxpayer should consider filing a return by the due date even if she has no filing requirement as a way to distance herself from spouse's tax return

# Possible Strategies for Abused Spouses

- If the ex is filing fraudulent returns and is evading taxes, tell your client to file an informant report with the IRS and be eligible for a cash award of the taxes collected.
- Include a paragraph in the divorce decree or incorporated marital dissolution agreement stating
  - that your client is not aware of any omitted income or overstated deductions on the jointly filed tax returns
  - that your client believed any taxes due on a joint return would be paid by the adverse spouse
  - that the adverse spouse will be liable for any tax liabilities or balances due from jointly filed returns.



# Possible Strategies for Abused Spouses

- File an IRS Form 8822 ([www.irs.gov](http://www.irs.gov)) listing a reliable mailing address for your client. This will allow your client to get notices of any IRS audits of a joint return after the couple separated or divorced.
- If the adverse spouse does not pay a tax liability in full immediately after the divorce decree is approved or your client gets notice of a tax due from a jointly filed return, consider filing for Innocent Spouse Relief.
- If your client lost prior year tax refunds because the spouse owed child support, student loan or federal income tax debts prior to the marriage or from separate returns, consider filing an Injured Spouse Claim.



# No Joint Return

## Duress: Treas. Reg. § 1.6013-4(d)

“Return signed under duress. If an individual asserts and establishes that he or she signed a return under duress, the return is not a joint return. The individual who signed such return under duress is not jointly and severally liable for the tax shown on the return or any deficiency in tax with respect to the return. \* \* \* ”





# What Constitutes Duress?

*Brown v. Comm'r*, 51 T.C. 116, 119 (1968), the taxpayer must show

- (1) that the taxpayer was unable to resist the demands of the taxpayer's spouse to sign the joint return and
- (2) that the taxpayer would not have signed the joint return absent the constraint that the taxpayer's spouse applied to the taxpayer's will

## ***Stanley v. Comm’r*, 81 T.C. 634, 638 (1983)**



“\* \* \* [T]he special bond between a mother and her children can be even more important to a mother than her physical safety. We believe petitioner's testimony that the threat of separation from her children induced her, against her will, to do what George told her to do and we find on these facts that this constituted duress.”

# No Joint Return: Forged Signature – IRM 25.15.7.11.15.3 (July 17, 2009)

- If client alleges forgery, look for a statement from the client addressing the forgery issue. \* \* \*
- Compare the signature on the return or assessment document with the actual signature. \* \* \*
- The burden of proof is on the taxpayer to prove forgery and no intent to file return. \* \* \*
- If the return was forged or IRS unable to determine and there was no "tacit consent", IRS will reassign the case to the Financial Specialist.



"Wow. Thanks, Oprah Winfrey."

# No Joint Return – No Signature

*Heim v. Comm’r*, 27 T.C. 270, 273 (1956), *aff’d*, 251 F.2d 44 (8th Cir. 1958)

Tacit consent to file a joint return may be found where the spouse implicitly consented to the filing of a joint return. Indicia of tacit consent:

- Lack of reason for a refusal to file a joint return;
- The absence of objections of the non-signing spouse;
- The delivery of tax data to husband for the purpose making the tax return; and,
- The apparent advantage in a joint return.

Caution!!! Push to file a return presents a greater burden.



# Relief from a Joint and Several Liability

- If the adverse spouse failed to pay the tax liability in full and you believe it is unfair for the IRS to hold your client responsible for the joint tax debt, consider filing for relief from a joint and several liability, also known as Innocent Spouse Relief.

Form <b>8857</b> (Rev. October 1999) Department of the Treasury Internal Revenue Service	<b>Request for Innocent Spouse Relief</b> (And Separation of Liability and Equitable Relief) ▶ Do not file with your tax return. ▶ See instructions.	OMB No. 1545-1596
Your name Janie Boulder	Your social security number 123 : 00 : 9876	Apt. no.
Your current address 5101 Old Farm Estates City, town or post office, state, and ZIP code. If a foreign address, see instructions. Hutchinson, IA 55555	Daytime phone no. (optional) (720) 555 - 1023	

# How to Request Relief

- Must complete IRS Form 8857 or statement with information similar to 8857.
  - Victims of domestic violence should write “Potential Domestic Abuse Case” at top of Form 8857.



## Request for Innocent Spouse Relief

OMB No. 1545-1596

▶ **Do not file with your tax return.** ▶ **See separate instructions.**

### Important things you should know

- Answer all the questions on this form that apply, attach any necessary documentation, and sign on page 4. Do not delay filing this form because of missing documentation. See instructions.
- By law, the IRS must contact the person who was your spouse for the years you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released. See instructions for details.
- If you need help, see *How To Get Help* in the instructions.

### **Part I** Should you file this form? You must complete this part for each tax year.

- 1 Enter each tax year you want relief.** It is important to enter the correct year. For example, if the IRS used your 2006 income tax refund to pay a 2004 tax amount you jointly owed, enter tax year 2004, not tax year 2006 . . . . . ▶  
**Caution.** The IRS generally cannot collect the amount you owe until your request for each year is resolved. However, the time the IRS has to collect is extended. See *Collection Statute of Limitations* on page 3 of the instructions.
- 2 Check the box for each year you would like a refund if you qualify for relief.** You may be required to provide proof of payment. See instructions . . . . . ▶
- 3 Did the IRS use your share of the joint refund to pay any of the following past-due debts of your spouse: federal tax, state income tax, child support, spousal support, or federal non-tax debt such as a student loan?**
  - If "Yes," **stop here**; do not file this form for that tax year. Instead, file Form 8379. See instructions.
  - If "No," go to line 4 . . . . . ▶
- 4 Did you file a joint return for the tax year listed on line 1?**
  - If "Yes," skip line 5 and go to line 6.
  - If "No," go to line 5 . . . . . ▶
- 5 If you did not file a joint return for that tax year, were you a resident of Arizona.**

	Tax Year 1		Tax Year 2		Tax Year 3*	
	Yes	No	Yes	No	Yes	No
<b>1</b>						
<b>2</b>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
<b>3</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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.

**Part III** (Continued)

**8 What is the current marital status between you and the person on line 7?**

Married and still living together

Married and living apart since 

/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD

 YYYY

Widowed since 

/	/
MM	DD
/	/
MM	DD
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MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD

 YYYY Attach a photocopy of the death certificate and will (if one exists).

Legally separated since 

/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD

 YYYY Attach a photocopy of your entire separation agreement.

Divorced since 

/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
MM	DD
/	/
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.

**9 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.

High school diploma, equivalent, or less

Some college

College degree or higher. List any degrees you have ► \_\_\_\_\_

List any college-level business or tax-related courses you completed ► \_\_\_\_\_

Explain ► \_\_\_\_\_

**10 Were you a victim of spousal abuse or domestic violence during any of the tax years you want relief?** If the answers are **not** the same for all tax years, explain.

Yes. **Attach a statement** to explain the situation and **when** it started. Provide photocopies of any documentation, such as police reports, a restraining order, a doctor’s report or letter, or a notarized statement from someone who was aware of the situation.

No.

**11 Did you sign the return(s)?** If the answers are **not** the same for all tax years, explain.

Yes. If you were forced to sign under duress (threat of harm or other form of coercion), check here ► . See instructions.

No. Your signature was forged. See instructions.



# Notice of Determination

**Internal Revenue Service  
Appeals Office**

[Appeals Office Address]

Date:

[Requesting Spouse Name]

[Requesting Spouse Address]

**Department of the Treasury**

Person to Contact:

[Appeals Officer Name]

Employee ID Number:

Telephone Number:

Fax Number:

Contact Hours:

Refer Reply to:

AP:[Symbols]

In Re:

Request for Innocent Spouse Relief

Form Number:

1040

Taxpayer Identification Number:

Tax Year(s):

[YYYY] [Insert all years]

Last Day to File a Petition With the United States Tax Court:

**Certified Mail**

**Final Appeals Determination**

Dear [Requesting Spouse Name]

# Three Types of Relief

## A Comparison

6015 (b) Innocent Spouse Relief	6015 (c) Separation of Liability	6015 (f) Equitable Relief
Provides relief only to taxpayers who meet specific requirements.	Provides relief only to taxpayers who are divorced, legally separated or who have been living apart for 12 months.	Provides equitable relief when relief is not available under 6015(b) or (c).
Understatement	Understatement	Understatement or Underpayment
Refunds	No refunds	Refunds

# Understatement v. Underpayment

- Understatement (aka deficiency) defined as amount of tax owed as determined by IRS that is different than amount of tax owed as reported on the tax return. 26 U.S.C. § 6211(a).
- Underpayment includes an unpaid balance due on the return.

## I.R.C. § 6015(b) – Expanded Innocent Spouse Relief

I.R.C. § 6015(b) –eligible for relief for an **understatement** of tax attributable to erroneous items of the spouse with whom the requesting spouse (RS) filed the return if the RS did not know, or have reason to know of the understatement and it would be inequitable to hold the RS liable.

# I.R.C. § 6015(c) – Separation of Liability (understatement)

A RS may elect to allocate a deficiency if the RS is no longer married to, is legally separated from, or is no longer living with, the other spouse filing the joint return.



## **I.R.C. § 6015(f) – Equitable Relief (understatement or underpayment)**

If the RS does not qualify for relief under section 6015(b) or (c), the IRS may grant relief from any unpaid tax or any deficiency if it is inequitable to hold the RS liable.

IRS considers factors listed in Revenue Procedure 2003-61. No single factor is determinative. IRS can consider both enumerated and non-enumerated factors. IRS must weigh all factors

# Equitable Relief 6015 (f)

- IRS will consider
  - Marital status
  - Economic hardship
  - Knowledge or reason to know
  - Legal obligation
  - Significant benefit
  - Compliance with tax law
  - Abuse
  - Mental or physical health

# IRC 6015(f) – Two Year SOL No Longer Applies

- *Lantz v. Comm’r*, 132 T.C. No. 8 (2009).
  - Tax Court holding: Reg. 1.6015-5(b)(1) invalid interpretation of 6015(f). Requirement that taxpayer request equitable innocent spouse relief within two years of date from when IRS first directed collection activity towards requesting spouse is no longer valid.
    - An appeal is pending in the seventh circuit court of appeals.



# Notice CC-2009-012 (April 2009)

- IRS will raise the issue during litigation noting the IRS's disagreement with the holding in *Lantz*.



# IRM 25.15.3.4.5 (Mar. 21, 2008)

## Prohibited Collection Actions

“ \* \* \* [T]he Service has made a business decision not to offset refunds while a[n innocent spouse] claim is pending.”

# Injured Spouse Claim

- If the IRS kept your client's tax refund or the client received a Department of Treasury Notice advising of a future offset, consider whether your client would qualify for an Injured Spouse Claim.

# Injured Spouse Claim

- Request an Injured Spouse Claim , also known as an Injured Spouse Allocation, through IRS form 8379.
- There is no statute of limitations for requesting an Injured Spouse Claim or Injured Spouse Allocation assuming your client timely filed their tax return.

# Injured Spouse Claim

- To qualify for an Injured Spouse Claim or Injured Spouse Allocation
  1. Your client must have filed a joint return or plan to file a joint return with their spouse.
  2. Your client does not owe the debt (child support arrearage, student loan, state tax debt, IRS debt).
  3. Your client earned some of the income shown on the joint return.
  4. Your client paid part of the taxes shown on the joint return through
    - Federal income tax withholdings or
    - Refundable tax credits (Earned Income Tax Credit, Child Tax Credit, Making Work Pay Tax Credit, American Opportunity Tax Credit, First Time Homebuyer Tax Credit, etc.).



# **Disclosure Rules: Can a Non-Signatory to the Return Obtain Information from that Return?**

- The answer is no!
- IRC Section 6103 requires all tax return information be kept confidential.

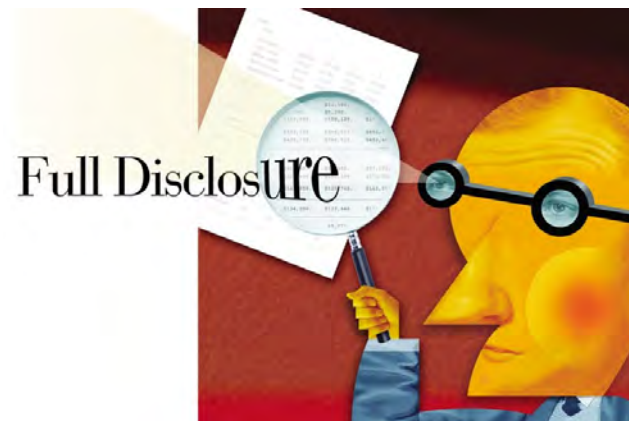
# Exceptions to the Non-Disclosure Rule

- Individuals or entities specifically designated by the taxpayer
- State tax departments
- State and local law enforcement agencies
- Death of taxpayer
- Co-signatory on the tax return
- To a guardian of the taxpayer if the taxpayer is legally incompetent
- Bankruptcy trustee
- Congressional committees
- The President



# Authorizing Disclosure – At the Administrative Level

- The IRS requires explicit authorization from the taxpayer
  - Authorization can be verbal where the taxpayer and the party to whom disclosure is made are on the telephone together
  - Written authorization is provided on a form designated by the IRS: Forms 2848, 8821 or 4506 (available on the IRS website at [www.irs.gov](http://www.irs.gov))





# Designating What Can Be Disclosed

- To a signatory on the return:
  - Signatories to the return can receive only the information that was contained on the return and amended return s/he signed
  - Signatories will also receive subsequent correspondence from the IRS if the IRS pursues the signatories for collection or other action
  - The IRS will not disclose any information to the co-signatory that is contained on an individual's account, such as wage and income information and address changes

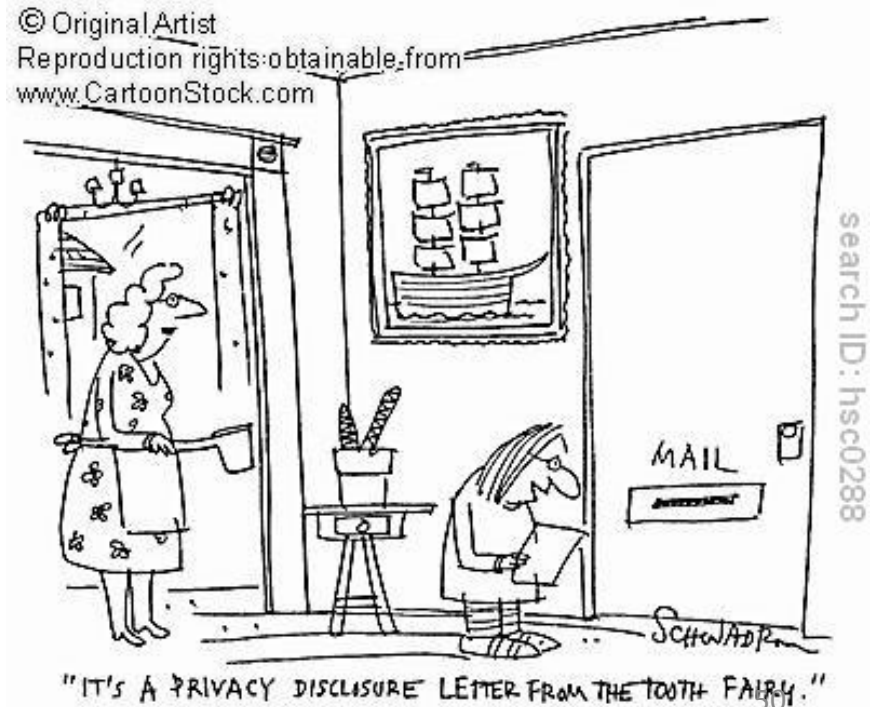
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"This just says you won't reveal anything about our nondisclosure agreement."

# Designating What Can Be Disclosed

- To a signatory on the return:
  - The IRS policy manual (Internal Revenue Manual) provides that updated location and contact information shall not be provided to a co-signor.  
IRM 11.3.2.4.1.8.A.
  - The signatory is allowed to request information regarding collection action and payment made by a co-signor



# Designating What Can Be Disclosed

- To an authorized individual:
  - IRS Forms 2848, 8821 and 4506 allow a taxpayer to designate the type and extent of information s/he permits the IRS to disclose to the individual s/he authorizes.



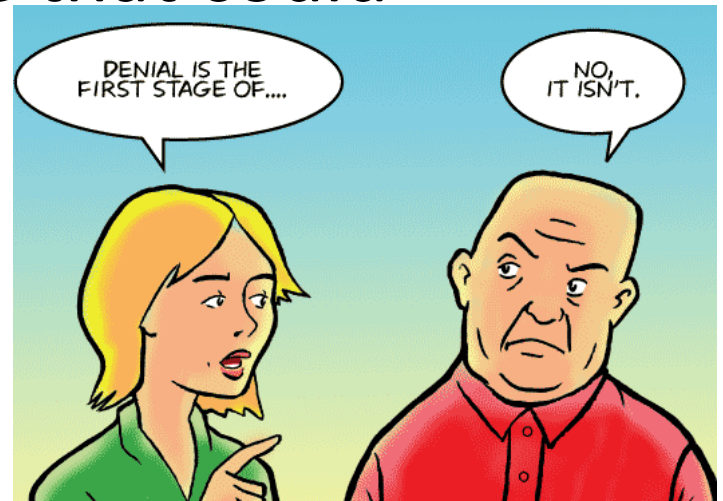
# IRS Communications



- Problem: the IRS sends notices pertaining to one spouse to the representative of the other, perhaps disclosing financial information, or the spouse's location, name change, or telephone number.
- Explanation: The CAF database which contains all submitted POAs are "loaded" by reference to the primary taxpayer's account.
- The IRS is aware of, and is seeking to correct, this problem. It is hoped that a solution was implemented in January 2010.
- Practice tip: request that IRS remove the POA for the non-

# Disclosure with Innocent Spouse Cases

- IRS denies innocent spouse relief to many taxpayers who may be eligible for relief.
- IRS Form 8857 contains language that could dissuade victims of domestic violence from filing for innocent spouse relief.
- IRS Notices contain language that could dissuade victims of domestic violence from requesting innocent spouse relief.



# Contact letter from IRS

“By law, the IRS must contact the person who was your spouse for the year(s) you want relief and allow that person to participate. There are no exceptions, even for victims of spousal abuse. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released. **If you are a victim of spousal abuse and you fear for your safety, you may want to withdraw your request.** If you don't withdraw your request, we will continue processing it.”



# Revoking Disclosure

- Either the taxpayer or the authorized party may revoke the disclosure authorization by using the method by which authorization was initially provided (verbally or in writing).



# Penalties for Unauthorized Disclosure

- IRC Section 7213 provides that an unauthorized disclosure will subject the discloser to felony prosecution punishable by a fine of up to \$5,000 and/or imprisonment of up to five years.
- If the disclosure is made by a US government employee, the penalty may also include termination from employment .
- IRC Section 7431 provides that if the unauthorized disclosure is made by a US government employee, the taxpayer may bring an action for civil damages for the greater of \$1,000 for each act or the sum of actual damages plus punitive damages (if gross negligence).





# Disclosure at the Tax Court Level

- All pleadings filed with the United States Tax Court are public record and open to public inspection.
  - As a practical matter, the pleadings are filed in Washington, D.C., the location of the Tax Court. A person would need to travel to Washington, D.C. to review the records.



# Disclosure at the Tax Court Level

- The Tax Court has a website where the docket is available for public inspection, but pleadings can only be downloaded with authorization codes provided by the Court to the parties.
  - Although the docket lists the petitioner's name, it does not list the address.
  - **Caution!** When filing the Tax Court Petition, the taxpayer must select a city for their Tax Court trial. Selection of a city could allow an abuser to find a domestic violence victim



# Do the courts in which you practice offer address shielding to litigants?

If so, please send this information to Erika A. Sussman at [erika.csaj@gmail.com](mailto:erika.csaj@gmail.com).

# Tax Court Rule 325. Intervening Spouse.



- Tax Court Rule 325, Notice of Filing of Petition and Right of Intervention, requires the IRS to notify other spouse of a claim for innocent spouse relief.
- IRS does not reveal the petitioner's address in the notice, but when the notices are also filed with the court, the other spouse could see the address on the certificate of service.
- Once the non-requesting spouse intervenes, the IRS no longer separates the address information, because that spouse is at that point a party.

# Tax Court Rule 27. Privacy Protection for Filings Made with the Court.

**(d) Protective Orders:** For good cause, the Court may by order in a case:

- (1) Require redaction of additional information; or
- (2) issue a protective order as provided by Rule 103(a).



# Tax Court Rule 27. Privacy Protection for Filings Made with the Court.

- After discussions with domestic violence advocates, low income taxpayer representatives wrote to the National Taxpayer Advocate asking her to support an initiative that the Tax Court redact address information from Tax Court pleadings.
- On December 14 and 15, 2009, Low Income Taxpayer Clinic advocates met with members of the United States Tax Court and that the Court include a form motion in their *pro se* or filing a Tax Court case that would ask the Court to redact their address information under Tax Court Rule 27.



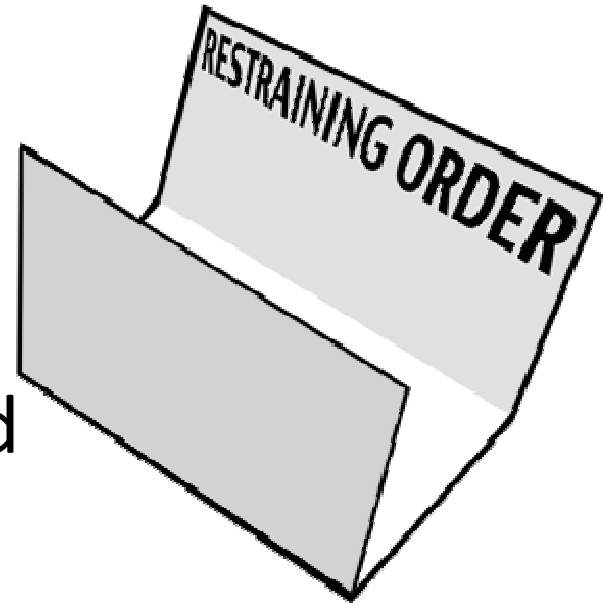
# Tax Court Rule 103. Protective Orders

- **Authorized Orders:** Upon motion by a party or any other affected person, and for good cause shown, the Court may make any order which justice requires to protect a party or other person from annoyance, embarrassment, oppression, or undue burden or expense, including but not limited to one or more of the following: \* \* \*
- (5) That the method or procedure be conducted with no one present except persons designated by the Court.
- (6) That a deposition or other written materials, after being sealed, be opened only by order of the Court.



# What to Include in Motion for Protective Order

- Restraining order, no contact order
- Details of the most recent incident of physical or sexual violence, threats of violence or stalking
- History of abuse
- Substance abuse concerns
- Try to be specific and detailed





# Intake Questions for Domestic Violence Advocates

1. Did you file a tax return this year? If so, did you receive your refund?
2. What filing status did you use (single, married filing joint, married filing separate, head of household)?
3. Did you file for the earned income tax credit?
4. Has the IRS ever frozen or kept your tax refund?
5. Have you received any notices from the IRS that you or your spouse owe money?

Tax cases move at a  
glacial speed; be  
patient and  
persistent!



### Low Income Taxpayer Clinic List

Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service and assist taxpayers in audits, appeals and collection disputes. LITCs can also help taxpayers respond to IRS notices and correct account problems.

If you are a low income taxpayer who cannot afford professional tax assistance or if you speak English as a second language (ESL) and need help understanding your taxpayer rights and responsibilities, you may qualify for help from an LITC that provides free or nominal cost assistance. Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of, and are not associated with, the federal government. The LITCs listed below are operated by nonprofit organizations or academic institutions.

Clinics receiving federal funding for the 2009 calendar year are listed below. Each clinic independently decides if you meet the income guidelines<sup>1</sup> and other criteria before it agrees to represent you.

In lieu of an LITC, low income taxpayers may be able to receive assistance from a referral system operated by a state bar association, a state or local society of accountants or another nonprofit tax professional organization.

This publication is not a recommendation by the IRS that you retain a Low Income Taxpayer Clinic or other similar organization to represent you before the IRS.

<sup>1</sup>The Department of Health and Human Services (HHS) publishes poverty guidelines annually. A controversy clinic receiving federal funding must have at least 90% of the taxpayers served with incomes that do not exceed 250% of the poverty guidelines. For the 2009 calendar year, the income ceilings for low income representation for the 48 contiguous States, the District of Columbia, and Puerto Rico are as follows:

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$27,075
2	\$36,425
3	\$45,775
4	\$55,125
5	\$64,475

For family units with more than 5 members, add \$9,350 for each additional member to determine the income ceiling.

Note: HHS publishes separate poverty guidelines for Alaska and Hawaii. See: <http://aspe.hhs.gov/poverty/09poverty.shtml>.

**Type of Clinic: C = Controversy Clinic E = ESL Clinic B = Both Controversy and ESL Clinic**

#### Low Income Taxpayer Clinics (LITCs)

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
AK	Anchorage	Taxpayer Education Services	907-272-5432	B	Yupik, Korean, Samoan, German, Spanish
	Anchorage	ABDC's Volunteer Tax and Loan Program	1-800-478-3474	B	All Alaskan Native Languages
AL	Birmingham	T.A.Lawson State Community College LITC	205-925-1039	E	Spanish
	Montgomery	Legal Services Alabama	866-456-4995	B	Spanish
	Tuscaloosa	NAHPA LITC	205-722-9331	B	Spanish
AR	West Memphis	Delta Economic Education Resource Service	870-733-1704 1-877-733-1704	B	Spanish
	Jonesboro	Legal Aid of Arkansas	1-800-234-3544	E	Spanish, Marshallese
	Little Rock	William H Bowen School of Law LITC	501-324-9441	B	Spanish
AZ	Phoenix	CLS LITC Controversy and Outreach Program	602-258-3434	B	Spanish
	Chinle	DNA-People's Legal Services, Inc.	928-647-5242	B	Navajo/Hopi
	Tucson	Catholic Community Services of Southern AZ	520-388-9153	B	Spanish
	Fresno	Central California Legal Services LITC	559-570-1200 1-800-675-8001	B	Spanish/Hmong
	San Francisco	Asian Pacific Islanders Legal Outreach	415-567-6255	B	Cantonese, Mandarin, Vietnamese, Japanese, Tagalog, Korean
	Orange	Chapman University Tax Law Clinic	1-877-242-7529 714-628-2535	C	Spanish/Vietnamese
CA	San Francisco	Chinese Newcomers Service Center	415-421-2111 ext. 691	B	Cantonese/Mandarin/Chinese
	Los Angeles	HIV/AIDS Legal Services Alliance (HALSA)	213-637-1690	C	Spanish
	San Diego	Legal Aid Society of San Diego, Inc. LITC	1-877-534-2524	B	Spanish/Russian/French/German/Farsi/Arabic/Tagalog/Korean/Vietnamese/Chinese/Laotian
	Northridge	The Bookstein Tax Clinic	818-677-1200	B	Spanish
	San Diego	University of San Diego Tax Clinic	619-260-7470	B	Spanish
CA	San Francisco	Homeless Prenatal Program LITC	415-546-6756 ext. 363	B	Spanish
	San Francisco	VSLP Low Income Taxpayer Clinic	415-982-1600	C	Spanish
	Santa Ana	Legal Aid Society of Orange County	714-571-5258	B	Farsi/Spanish/Vietnamese

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
CO	San Luis	Southern Colorado LRC Tax Clinic	719-672-1019 1-866-607-8462	B	Spanish
	Denver	University of Denver LITC	303-871-6239	C	English
	Denver	Colorado LITC	303-388-7030	E	Spanish
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	C	Spanish
	Hartford	University of Connecticut School of Law Tax Clinic	860-570-5165	C	Spanish
DC	Washington	Janet R. Spragens Federal Tax Clinic	202-274-4144	C	Spanish
	Washington	CARECEN's ESL LITC	202-328-9799	E	Spanish
	Washington	Community Tax Aid, LITC	202-547-7773	B	Spanish/Chinese
	Washington	UDC David A. Clarke School of Law LITC	202-274-7400	B	Spanish
DE	Wilmington	Delaware Community Reinvestment Action Council (DCRAC) LITC	1-877-825-0750	B	Spanish
FL	Plant City	Bay Area LITC	813-752-1335	B	Spanish
	Palatka	Community Legal Services of Mid-Florida (CLSMF) LITC	1-866-886-1799	B	Spanish
	St. Petersburg	Gulfcoast Legal Services LITC	727-821-0726 1-800-230-5920	B	Spanish
	Miami	Sant La LITC	305-573-4871	E	Spanish/Haitian
	Plantation	Legal Aid Service of Broward County LITC	954-765-8950	B	Spanish/Creole
	West Palm Beach	Legal Aid Society of Palm Beach County LITC.	561-655-8944 ext. 287 1-800-403-9353	B	Spanish/Creole
	Miami	Legal Services of Greater Miami, LITC	305-576-0080	B	Creole/Haitian/Spanish
	Tallahassee	Legal Services of North Florida	850-385-9007 ext. 55	B	Spanish
	Jacksonville	Three Rivers Legal Services LITC	904-394-7450	B	Spanish/Bosnian
	Panama City	Panhandle Low Income Taxpayer Clinic	850-763-1030 850-763-1040	B	Spanish
GA	Atlanta	Georgia State University College of Law Tax Clinic	404-413-9230	C	Spanish
	Hinesville	JC Vision and Associates LITC	912-877-4243 1-866-902-4266	B	Spanish
	Cedartown	Tax Care Clinic	706-252-2178	C	English
HI	Honolulu	Community Tax Education & Tax Assistance LITC	808-522-0674	B	Chuukese/Filipino/Italian/Hawaiian/Japanese/Korean/Marshallese/Samoan/Vietnamese
	Honolulu	Legal Aid Society of Hawaii	808-536-4302	B	Japanese/Filipino
IA	Des Moines	Legal Services Corporation of Iowa	515-243-2151 1-800-272-0008	B	Spanish Interpretation available for other languages
ID	Moscow	College of Law Legal Aid Clinic	208-885-6541 1-877-200-4455	B	Spanish
	Boise	Boise Family Strengthening Center LITC	208-345-6031	E	Spanish
	Twin Falls	LaPosada Tax, Inc.	208-734-8700	B	Spanish
IL	East Dundee	Administer Justice	847-844-1100	B	Spanish
	Chicago	Midwest Tax Clinic	312-630-0284 1-888-827-8511	B	Spanish
	Chicago	Korean American Community Services	773-583-5501	E	Korean/Spanish
	Chicago	Chicago Kent College of Law LITC	312-906-5050 312-906-5041	C	Spanish
	Chicago	Loyola University Chicago School of Law Federal Tax Clinic	312-915-7176	C	English
IN	Valparaiso	Valparaiso University Law Clinic	219-465-7903 1-888-729-1064	C	Spanish
	Indianapolis	Neighborhood Christian Legal Clinic	317-429-4131	B	Spanish
	Bloomington	LITC at ILS Bloomington	1-800-822-4774	C	English
KS	Lawrence	Legal Services for Students	785-864-5665	B	Spanish/Additional Languages
	Wichita	South Central Kansas LITC	316-688-1888 1-800-550-5804	C	English
KY	Somerset	LITC of Appalred	1-800-477-1394	B	Spanish
	Louisville	Legal Aid Society LITC	502-584-1254 1-800-292-1862	B	Spanish
	Covington	Northern Kentucky University LITC	859-572-6124 859-572-5781	C	Spanish
LA	New Orleans	New Orleans Legal Assistance	504-529-1000 1-877-521-6242	C	Spanish/Vietnamese
	Baton Rouge	Southern University Law Center LITC	225-771-3333	C	English
MA	Waltham	Bentley College Multi-Lingual Tax Information Program	781-891-2083	B	Haitian/Creole/Arabic/Italian/Russian/Spanish/Armenian
	Boston	Greater Boston Legal Services LITC	617-371-1234	B	Chinese/Creole/Haitian/Spanish
	Springfield	Springfield Partners for Community Action	413-263-6500	B	Spanish/Vietnamese
MD	Baltimore	University of Baltimore Tax Clinic	410-837-5706	C	English

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	1-800-510-0050 410-547-6537	C	English
ME	Bangor	Pine Tree Legal Assistance	207-942-8241	C	English
MI	East Lansing	Michigan State University College of Law - LITC	517-336-8088	B	Arabic/Bahasa/Chinese/French/ German/Greek/Hindi/Indonesian/Malay/Polish/ Spanish/Urdu/Thai/Korean/Japanese/Italian/ Russian/Vietnamese
	Flint	Legal Services of Eastern Michigan LITC	1-800-339-9513 810-234-2621	B	Spanish
	Ann Arbor	University of Michigan Law School Tax Clinic	734-936-3535	B	Spanish
	Detroit	Accounting Aid Society LITC	313-647-9620	B	Arabic/Spanish
MN	Minneapolis	Mid-Minnesota Legal Assistance LITC	612-332-1441	B	Spanish/Somali/Russian/Arabic/ Hmong/Oromo/Amharic
	Minneapolis	University of Minnesota Tax Clinic	612-625-5515	B	Somali/Hmong/Spanish
MO	Kansas City	ESL/LEP Taxpayers Awareness Clinic	816-474-6750	B	Spanish
	Springfield	Missouri State University LITC	417-836-3007 417-836-5414	B	Chinese/Korean/Spanish/Thai/Vietnamese
	Kansas City	Kansas City Tax Clinic	816-235-6201	C	English
MS	Oxford	Mississippi Taxpayer Assistance Project	1-888-808-8049	B	Spanish
	Jackson	The FI & ED Tax Clinic	601-500-7739	B	Spanish
MT	Missoula	Montana Legal Services Association LITC	1-800-666-6899 406-543-8343	C	English
NC	Greenville	Northeastern NC Low Income Taxpayer Assistance Project	252-758-0113 1-800-682-4592	B	Spanish
	Charlotte	Western North Carolina LITC	704--376-1600	B	Spanish
	Camden	Northeastern Community Development Corporation	252-338-5466	B	Spanish
ND	New Town	Legal Services of North Dakota LITC	1-877-639-8695	B	Anikara/Hidatsa/Mandan
NE	Omaha	Legal Aid of Nebraska LITC	402-438-1069	B	Spanish
NH	Concord	Legal Advice & Referral Center	603-224-3333 ext. 601	E	Spanish
	Concord	NH Pro Bono LITC	603-228-6028	C	English
NJ	Newark	Rutgers Law School Federal Tax Clinic	973-353-1685	C	Spanish
	Edison	Taxpayers Legal Assistance Program	1-888-576-5529	B	Spanish/French/Creole/19 other languages
	Jersey City	Northeast New Jersey Legal Services	201-792-6363	B	
	Bridgeton	South Jersey Legal Services	1-800-496-4570	B	Spanish
NM	Albuquerque	University of New Mexico School of Law Clinical Law Programs	505-277-5265	C	English
	Albuquerque	LITC-NM	505-503-7252	E	Spanish
NV	Las Vegas	Nevada Legal Services LITC	702-386-0404	B	Spanish
NY	Albany	Albany Law School Clinic & Justice Center LITC	518-445-2328	C	English
	Brooklyn	Bedford-Stuyvesant LITC	718-636-1155	C	Spanish
	Buffalo	Erie County Bar Association Volunteer Lawyers Project LITC	716-847-0662 ext.313	C	English
	New York	Fordham Law School Tax Litigation Clinic	212-636-7353	C	English
	New York	Legal Aid Society LITC (NY)	212-426-3013	B	Spanish/Chinese
	Rochester	Volunteer Legal Services Project LITC	585-232-3051	E	Spanish/Interpretype for Hearing Impaired
	Bronx	Legal Services for New York City-Bronx LITC (LSNY Bronx)	718-928-3700	C	English
	Jamaica	Queens Legal Services Corporation	718-657-8611	B	Chinese/Creole/Hindi/Korean/ Russian/Spanish/Urdu
	Rochester	Pathstone, Inc.	585-340-3342 1-800-888-6770	B	Spanish
	Brooklyn	Brooklyn Low Income Taxpayer Clinic	718-237-5528	B	Spanish/140 other languages
	Syracuse	Syracuse University College of Law LITC	315-443-4582	C	Spanish/Vietnamese
	Elmsford	WestCOP Taxpayer Education Services	914-592-5600 ext. 132	E	Spanish
	Flushing	Young Korean American Service & Education Center LITC	718-460-5560 718-460-5600	E	Korean
	OH	Toledo	Advocates for Basic Legal Equality LITC	1-800-837-0814	B
Akron		Community Legal Aid Services LITC	1-800-998-9454	B	Spanish
Columbus		Ohio State Legal Services Association LITC	1-800-589-5888	C	Spanish
Piketon		Community Action Committee of Piketon County	740-289-2371	C	English
Cleveland		Friendship Foundation of American-Vietnamese LITC	216-961-6005	E	Cambodian/Laotian/Spanish/Arabic/Vietnamese

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
OH	Columbus	Legal Aid Society of Columbus LITC	614-241-2001 1-888-246-4420	C	Spanish
	Cleveland	Legal Aid Society of Cleveland LITC	216-687-1900	C	English
OK	Oklahoma City	Oklahoma Indian Legal Services LITC	405-943-6457 1-800-658-1497	B	Navajo
	Tulsa	CAP, LITC	918-382-3200	B	Spanish
OR	Gresham	EI Programa Hispano	503-669-8350	B	Spanish
	Portland	Legal Aid Services of Oregon LITC	503-224-4086 1-888-610-8764	B	Spanish/200 other languages
	Portland	Lewis & Clark College Legal Clinic	503-768-6500	C	English
PA	Pittsburgh	LITC Tax Practicum	412-396-5877	C	English
	Pittsburgh	Jewish Family & Children's Service LITC	412-422-7200	E	Russian/Spanish/Serbo-Croatian/Chinese
	Philadelphia	PFP/MIP LITC	215-981-3800 1-888-541-1544	B	Spanish
	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	C	English
	Philadelphia	Villanova University School of Law Federal Tax Clinic	610-519-4123 1-888-829-2546(E) 1-866-655-4419(S)	C	Spanish
PR	Adjuntas	Pathstone of Puerto Rico	787-845-3500 1-800-888-6770	B	Spanish
RI	Providence	Rhode Island Legal Services LITC	401-274-2652 1-800-637-4529	B	Spanish/Portuguese
	Providence	Rhode Island Tax Clinic LITC	401-421-1040	B	Spanish
SC	Greenville	South Carolina Legal Services	1-888-346-5592	B	Spanish
	Columbia	South Carolina Association of Community Action Partnerships LITC	803-771-1524	E	Spanish
SD	Spearfish	South Dakota LITC	605-642-6002	B	Lakota
	Vermillion	USD School of Law	605-677-5370	C	English
TN	Nashville	Conexion Americas LITC	615-269-6900	E	Spanish
	Memphis	Memphis Area Legal Services, Inc.	901-523-8822	B	Spanish
	Oak Ridge	Legal Aid Society Tennessee Taxpayer Project	865-483-8454 1-866-481-3669	B	Spanish
TX	Sugarland	Centro Familiar Cristiano, Inc. LITC	713-986-3139	E	Spanish/German
	Midland	Federal Tax Clinic	1-877-333-8925 432-682-5200	B	Spanish
	San Antonio	Project Quest	210-270-4690	B	Spanish
	Houston	Houston Volunteer Lawyers Program LITC	713-228-0732	C	English
	El Paso	El Paso Affordable Housing LITC	915-838-9608	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas	972-542-9405	B	Spanish
	Austin	Texas Rio Grande Texas Taxpayer Assistance Project	1-888-988-9996	B	Spanish
	Lubbock	Texas Tech University School of Law LITC	806-742-4312 1-800-420-8037	B	Spanish
UT	Provo	Action Contra La Pobeza Inc Centro Hispano	801-655-0258	B	Spanish
	Salt Lake City	University of Utah LITC	801-236-8051 801-236-8052	B	Spanish
VA	Richmond	Community Tax Law Project LITC	804-358-5855 800-295-0110	B	Spanish
	Lexington	Washington & Lee LITC	540-458-8918	B	Spanish
VT	Barre	Central Vermont LITC	802-279-5378 1-800-639-1053	B	Bosnian/Spanish/French/Russian
	Montpelier	Vermont Low Income Taxpayer Project	1-800-789-4195	C	English
WA	Spokane	Gonzaga University School of Law LITC	509-313-5791	B	Spanish/Russian
	Seattle	University of Washington School of Law LITC	206-685-6805 1-866-866-0158	B	Spanish/Russian/Somali/Chinese/Japanese
	Vancouver	National Youth Support & Development LITC	360-253-3001	C	Russian/Ukrainian
WI	Milwaukee	University of Wisconsin-Milwaukee LITC	414-229-3232 866-896-5482	C	English
	Milwaukee	Taxpayer Advocacy and Counseling Services	888-565-8135	C	Spanish
	Whitewater	University of Wisconsin-Whitewater LITC	262-472-1293 877-899-5482	B	Spanish
	Wausau	Wisconsin Judicare LITC	1-800-472-1638	B	Spanish
WV	Morgantown	Clinical Law Program LITC	304-293-7249	C	English
	Martinsburg	Legal Aid of West Virginia	304-343-448 ext. 2020	E	Spanish
WY	Jackson	Teton County LITC	307-734-0333	E	Spanish

## Change of Address

▶ Please type or print.

OMB No. 1545-1163

▶ See instructions on back. ▶ Do not attach this form to your return.

### Part I Complete This Part To Change Your Home Mailing Address

Check **all** boxes this change affects:

- 1  Individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040NR, etc.)  
 ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here . . . . . ▶
- 2  Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
 ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.
- ▶ Decedent's name \_\_\_\_\_ ▶ Social security number \_\_\_\_\_

<b>3a</b> Your name (first name, initial, and last name)	<b>3b</b> Your social security number
<b>4a</b> Spouse's name (first name, initial, and last name)	<b>4b</b> Spouse's social security number

**5** Prior name(s). See instructions.

**6a** Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. Apt. no.

**6b** Spouse's old address, if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. Apt. no.

**7** New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. Apt. no.

### Part II Complete This Part To Change Your Business Mailing Address or Business Location

Check **all** boxes this change affects:

- 8  Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
- 9  Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 10  Business location

<b>11a</b> Business name	<b>11b</b> Employer identification number
--------------------------	---

**12** Old mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. Room or suite no.

**13** New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. Room or suite no.

**14** New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions. Room or suite no.

### Part III Signature

Daytime telephone number of person to contact (optional) ▶ ( ) \_\_\_\_\_

<b>Sign Here</b> ▶ _____ Your signature <span style="float: right;">Date</span>	▶ _____ If Part II completed, signature of owner, officer, or representative <span style="float: right;">Date</span>
▶ _____ If joint return, spouse's signature <span style="float: right;">Date</span>	▶ _____ Title

## Purpose of Form

You can use Form 8822 to notify the Internal Revenue Service if you changed your home or business mailing address or your business location. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney.

**Changing both home and business addresses?** If you are, use a separate Form 8822 to show each change.

## Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 5. Also, be sure to notify the Social Security Administration of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

## Addresses

Be sure to include any apartment, room, or suite number in the space provided.

### P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

### Foreign Address

Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

### "In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

## Signature

If you are completing Part I, the taxpayer, executor, donor, or an authorized representative must sign. If your last return was a joint return, your spouse must also sign (unless you have indicated by checking the box on line 1 that you are establishing a separate residence).

If you are completing Part II, an officer, owner, general partner or LLC member manager, plan administrator, fiduciary, or an authorized representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc.



*If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822 a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address change from an "unauthorized" third party.*

## Where To File

Send this form to the Department of the Treasury, Internal Revenue Service Center,

and the address shown next that applies to you. Generally, it takes 4 to 6 weeks to process your change of address.

**Note.** If you checked the box on line 2, or you checked the box on both lines 1 and 2, send this form to: Cincinnati, OH 45999-0023.

## Filers Who Completed Part I (You checked the box on line 1 only)

**IF your old home mailing address was in . . .** **THEN use this address . . .**

District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont **Andover, MA 05501-0023**

Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia **Atlanta, GA 39901-0023**

Kentucky, Louisiana, Mississippi, Tennessee, Texas **Austin, TX 73301-0023**

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming **Fresno, CA 93888-0023**

Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, West Virginia **Kansas City, MO 64999-0023**

APO and FPO Addresses  
American Samoa  
Guam:  
Nonpermanent residents  
Puerto Rico (or if excluding income under Internal Revenue Code section 933) **Austin, TX 73301-0023 USA**

Virgin Islands:  
Nonpermanent residents  
Nonresident aliens and dual-status aliens  
Foreign country:  
U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563 **USA**

Guam: Department of Revenue and Taxation  
Permanent residents Government of Guam  
P.O. Box 23607  
GMF, GU 96921

Virgin Islands: V.I. Bureau of Internal Revenue  
Permanent residents 9601 Estate Thomas  
Charlotte Amalie  
St. Thomas, VI 00802

## Filers Who Completed Part II

**IF your old business address was in . . .** **THEN use this address . . .**

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin **Cincinnati, OH 45999-0023**

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States **Ogden, UT 84201-0023**

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The use of this form is voluntary. However, if you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is 16 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on this page.



# Thank you for participating!

To learn more about the  
***Consumer Rights for Domestic Violence Survivors Initiative***  
contact:



**THE CENTER FOR SURVIVOR AGENCY AND JUSTICE**

2001 S STREET NW SUITE 400 | WASHINGTON, DC 20009

P: 202.552.8304 | F: 202.543.5626 | [WWW.CSAJ.ORG](http://WWW.CSAJ.ORG)

or

7 Winthrop Square

Boston, MA 02110

(617) 542 8010

[www.ConsumerLaw.org](http://www.ConsumerLaw.org)

QuickTime™ and a  
TIFF (Uncompressed) decompressor  
are needed to see this picture.