



State of California  
Franchise Tax Board

# Innocent Joint Filer


## Relief From Paying California Income Taxes


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 **Innocent Joint Filer Relief:** Generally, when you file a joint liability tax return, you and your spouse/registered domestic partner (RDP) assume responsibility for paying the tax and any penalties or interest. Innocent Joint Filer applies to requests involving marriages and registered domestic partnerships. However, if you meet certain legal requirements, you may qualify for relief of payment on all or part of the balance. We will work with you to determine if you meet the requirements for relief.

 **Injured Spouse Relief:** Innocent Joint Filer Relief differs from Injured Spouse Relief. An injured spouse situation occurs when a joint refund is applied to the separate liability (such as child support) of a spouse. California law does not have an Injured Spouse provision.

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### Court-Ordered Relief

If you are in the process of getting a divorce decree, RDP dissolution decree, or marital/RDP property settlement agreement, please contact us so we can provide you information about court-ordered relief. If you are already divorced, or have obtained a dissolution of RDP, you may qualify for relief if:

- The court issued an order relieving you of the unpaid California income tax from a joint liability as part of your divorce decree, RDP dissolution decree, or marital/RDP property settlement agreement.
- You paid your portion of the tax.

### Other Ways to Qualify for Innocent Joint Filer Relief

You may qualify for relief from unpaid tax if you can document why you believed that the tax would have been paid when the original return was filed. For example, you owe a joint liability based on an audit assessment. You may qualify if you can demonstrate you were unaware of the items that caused the liability when you signed the return.

### To Submit Your Request for Innocent Joint Filer Relief:

Complete Form 705, *Request for Innocent Joint Filer Relief*, and attach the following:

- A detailed statement and supporting documentation to substantiate why you believe you qualify for relief. Include your name, address, telephone number, account number, and the tax year(s) for which you are requesting relief in your statement.
- Copies of your state and federal tax returns for the year(s) you request relief.

- If you requested Innocent Spouse Relief from the Internal Revenue Service (IRS), attach a copy of all IRS correspondence that shows the status of your request.
- A copy of your decree of dissolution of marriage, legal separation or termination of RDP.

### Mail the Application and Supporting Documents (if any) to:

STATE OF CALIFORNIA  
INNOCENT SPOUSE UNIT MS A452  
**FRANCHISE TAX BOARD**  
PO BOX 2966  
RANCHO CORDOVA CA 95741-2966

For assistance, call 916.845.7072.

For more information about the Innocent Spouse Program, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **innocent spouse**.

**Read the Franchise Tax Board (FTB) privacy notice on page 3. Please make a copy of the application and privacy notice for your records.**



FTB Form 705, *Request for Innocent Joint Filer Relief*, is located on the back cover of this booklet.

# Franchise Tax Board Privacy Notice

The privacy of your income tax information is of the utmost importance to us.

## Your Rights

You have a right to see our records that contain your personal information. We must tell you why we ask for your income tax information and to whom we may provide it. You also have the right to question the accuracy of the information contained within your file.

## Your Responsibilities

If you meet certain income requirements, you must file a return on the forms we prescribe. When you file the return and related documents, you must include your social security number for identification and return processing. (R&TC Sections 18501, 18621, and 18624)

## Reasons for Information Requests

We ask for return information so we can administer tax laws fairly and correctly. We may request additional information to resolve audit or collection issues. You must furnish all requested information.

## Consequences of Noncompliance

We charge penalties and interest if you meet income requirements but do not file a return or provide the information we ask for, or if you provide fraudulent information. In certain cases, if you provide fraudulent information, we may pursue criminal prosecution. We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any refund.

## Information Disclosure

We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- The Multistate Tax Commission.
- Appropriate California government agencies and officials.
- Third parties when necessary to determine or collect your tax liabilities.

If you owe us money, we can disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who may hold assets belonging to you.

## Responsibility for the Records

The director of the Information Processing Services Bureau is responsible for maintaining Franchise Tax Board's records. You can obtain information about your records by:

Telephone:

800.852.5711 (within the United States)  
916.845.6500 (outside of the United States) (not toll-free)

Mail:

STATE OF CALIFORNIA  
DISCLOSURE SECTION MS A181  
**FRANCHISE TAX BOARD**  
PO BOX 1468  
SACRAMENTO CA 95812-1468

# FTB Form 705, Request for Innocent Joint Filer Relief

## Part I. Personal Information

1. Last name (Requesting spouse/RDP)	First name	Middle initial	Social security number	
Current home address, number and street, PO Box or rural route			Apt. No.	PMB No.
City, town, or post office			State	Zip Code
2. Home phone number	3. Work phone number		4. Message/other phone number	

## Part II. Nonrequesting Spouse/RDP Information

In most circumstances, we are required to notify the nonrequesting spouse (the spouse/RDP or former spouse/RDP with whom you filed the joint return) of your request for relief of liability. The notification will allow the nonrequesting spouse/RDP to provide input or documentation regarding the investigation and determination of your request. **The Franchise Tax Board will not release your personal information, including your current name and address, or any other confidential information.**

1. Indicate the years for which you are requesting relief from liability of tax: _____	
2. Please provide information about the person to whom you were married (during the years indicated above):	
Name (Nonrequesting spouse/RDP)	Social security number
Address	Telephone:
City, State	Zip Code
Marital/RDP status: What is your current marital/RDP status with the person listed on line 2 above? <input type="checkbox"/> Married/RDP date: _____ <input type="checkbox"/> Separated/RDP date: _____ <input type="checkbox"/> Divorced/RDP Termination date: _____ <input type="checkbox"/> Divorce pending _____ <input type="checkbox"/> Legally separated _____ <input type="checkbox"/> RDP Termination pending _____	

## Part III. Types of Relief

We will review your request and determine whether you qualify for one or more of the following types of relief: (California Revenue and Taxation Code Sections 18533(b) Additional Tax, 18533(c) By Allocation, 18533(f) Equitable, 19006(b) Court- Ordered, or 19006(c) Return Tax.)

## Part IV. Information to Attach

- A statement and supporting documentation to substantiate why you believe you qualify for relief. Include your name, social security number, and the tax years for which you are requesting relief.
- Copies of the state and federal tax returns for the years you are requesting relief.
- A copy of any correspondence you received from the Internal Revenue Service regarding your request for relief. (If you requested relief from the IRS.)
- A complete copy of your dissolution of marriage decree or termination of RDP.
- Any court order stating your spouse/RDP or former spouse/RDP is responsible for paying a state income tax liability.

## We may ask for additional information.

To get forms and more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **innocent spouse**, or call 916.845.7072.

Under penalties of perjury, I declare that I have examined this form and any accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_