



INNOCENT SPOUSE – PUBLIC DOCUMENT

Under Ohio Revised Code §5703.06(B)(4) if there is a joint assessment of spouses for personal income tax and one of the spouses has been granted relief from the joint assessment under 6015 of the Internal Revenue Code, there is a rebuttable presumption that this spouse is entitled to similar relief for any Ohio assessment of the same liability. To request this relief, the innocent spouse must provide the following documentation:

- 1.) Copies of any and all correspondence between the taxpayer and the IRS in relation to the taxpayer's request for innocent spouse relief, including but not limited to, the IRS Final Determination;
- 2.) A completed Offer-in-Compromise application;
 - a. As long as the taxpayer provides all of the correspondence referenced in (1), the previous two years' tax returns and other required attachments need not be included;
- 3.) Tax returns for the periods in question including all attachments (taxpayer's W2s, 1099s, schedules, etc.);
 - a. If these returns are no longer available for any reason, please attach a notarized affidavit explaining why the returns in question are not available.

These documents should be provided to the Offer-in-Compromise Unit of the Ohio Attorney General's Office at 150 East Gay Street, 21st Floor, Columbus, Ohio 43215.

After receiving the innocent spouse request, the Ohio Attorney General's Office will forward the request to the Resolutions Section of the Ohio Department of Taxation for review and determination.

In the event a taxpayer seeking innocent spouse relief cannot demonstrate that the IRS has granted innocent spouse relief, the taxpayer may apply for innocent spouse relief under the Offer-in-Compromise program by checking "Doubt as to Liability" in Item 3 of the application and filling out the application as otherwise instructed. Please note that if the taxpayer cannot demonstrate that the IRS has granted innocent spouse relief, the taxpayer will need to include evidence in support of their request for relief along with all other documentation generally required under the Offer-in-Compromise program.