

**Request for Innocent Spouse Relief and Separation of Liability and Equitable Relief**

**Do not file with your tax return.**

**Do not use Form 200 to make an injured spouse claim.** You must use Arizona Form 203 to make an injured spouse claim. You are an injured spouse if your share of an overpayment shown on your joint return was, or is expected to be, applied against your spouse's past-due state taxes, child support or spousal maintenance, or debts owed to another Arizona state agency, the IRS, or a court. **If you are an injured spouse, see the note on page 1 of the instructions.**

Your First Name and Middle Initial	Last Name	Your Social Security Number
Current Home Address - number and street, rural route	Apartment Number	Daytime Phone No. (optional)
City, Town or Post Office	State	ZIP Code

**Part 1 Type of Relief.** You **must** complete this part for each tax year.

**IMPORTANT:** For a request for innocent spouse relief or a request for separation of liability, you must have filed an Arizona income tax return for each year for which you are requesting relief.

- Enter each tax year you want relief. It is important to enter the correct year. For example, if the department used your 2019 income tax refund to pay a 2017 tax amount you jointly owned, enter tax year 2017, not tax year 2019 .....
- 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 .....
- For each year, check the box for the type of relief claimed. See the instructions before you check any boxes on lines 3a through 3c. Also be sure to **include all required statements** for the type of relief you are requesting.  
Check all that apply:
  - 3a** Separation of Liability .....
  - 3b** Innocent Spouse Relief .....
  - 3c** Equitable Relief .....
- Did you file a joint return for the tax year listed on line 1?.....

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

\*If you want relief for more than 3 years, include a separate schedule.

If you completed federal Form 8857, you do **not** need to complete the rest of Form 200. Check this box **and include all required statements** for the type of relief you are requesting.....

If you did **not** complete federal Form 8857, you **must** complete the rest of Form 200.



**DOCUMENTATION REQUIRED:**

- If you were granted relief by the IRS, please **include a copy of the IRS letter.**
- **Include a copy** of your completed federal Form 8857.
- **Sign Form 200** on page 5.
- Mail to the address shown below.

**Mail Form 200 to:**

Individual Income Tax Audit • Attention Form 200  
Arizona Department of Revenue  
PO Box 29084 • Phoenix, AZ 85038-9084



Your Name (as shown on page 1)	Your Social Security Number
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If you need more room to write your answer to any question, add more pages.  
Write your name and Social Security Number on the top of each page you include.

**Part 3 Your Financial and Return Preparation Involvement**

**11** How were you involved with preparing the returns? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain:

- You filled out or helped fill out the returns.
- You gathered receipts and cancelled checks.
- You gave the tax documents (such as Forms W-2, 1099, etc.) to the person who prepared the returns.
- You reviewed the returns before they were signed.
- You did **not** review the returns before they were signed. Explain below.
- You were **not** involved in preparing the returns.
- Other:

Explain how you were involved:

**12** When the returns were signed, were you concerned that any of the returns were incorrect or missing information? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain:

- You knew something was incorrect or missing, but you said nothing.
- You knew something was incorrect or missing and asked about it.
- You **did not know** anything was incorrect or missing.

Explain:

**13** When any of the returns were signed, what did you know about the income of the person on line 5? If the answers are not the same for all tax years, explain:

- You knew that person had income.

List each type of income on a separate line. (Examples are wages, social security, gambling winnings, or self-employment business income.)  
Enter each tax year and the amount of income for each type listed. If you don't know any details, enter, "I don't know."

Type of Income	Who paid it to that person?	Tax Year 1	Tax Year 2	Tax Year 3
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

- You knew that person was self-employed and you helped with the books and records.
- You knew that person was self-employed and you did not help with the books and records.
- You knew that person had no income.
- You **did not know** if that person had income.

Explain:

Your Name (as shown on page 1)

Your Social Security Number

If you need more room to write your answer to any question, add more pages.  
Write your name and Social Security Number on the top of each page you include.

**Part 3** (Continued)

**14** When the returns were signed, did you know any amount was owed to the department for those tax years? If the answers are **not** the same for all tax years, **explain**.

Yes. Explain when and how you thought the amount of tax reported on the return would be paid:

No. Explain:

**15** When any of the returns were signed, were you having financial problems (for example, bankruptcy or bills you could not pay)? If the answers are **not** the same for all tax years, explain.

Yes. Explain:

No.

Did not know.

Explain:

**16** For the years you want relief, how were you involved in the household finances? Check all that apply. If the answers are not the same for all tax years, explain.

You knew the person on line 5 had separate accounts.

You had joint accounts but you had limited use of them or did not use them. Explain below.

You used joint accounts. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.

You made decisions about how money was spent. For example, you paid bills or made decisions about household purchases.

You were **not** involved in handling money for the household.

Other:

Explain anything else you want to tell us about your household finances:

**17** Has the person on line 5 ever transferred assets (money or property) to you? Property includes real estate, stocks, bonds, or other property to which you have title. See instructions.

Yes. List the assets and the dates they were transferred. Explain why the assets were transferred.

No.

Continued on page 5 →

Your Name (as shown on page 1)	Your Social Security Number
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If you need more room to write your answer to any question, add more pages.  
Write your name and Social Security Number on the top of each page you include.

**Part 4 Your Current Financial Situation**

- 18** Tell us the number of people currently in your household: Adults  Children
- 19** Tell us your current average monthly income and expenses for your entire household. If family or friends are helping to support you, include the amount of support as gifts under **Monthly Income**. Under **Monthly Expenses**, enter all expenses, including expenses paid with income from gifts.

Monthly Income	Amount	Monthly Expenses	Amount
Gifts .....	\$	Federal, state, and local taxes deducted from your paycheck .....	\$
Wages (gross pay) .....	\$	Rent or mortgage .....	\$
Pensions .....	\$	Utilities .....	\$
Unemployment .....	\$	Telephone .....	\$
Social security .....	\$	Food .....	\$
Government assistance, such as housing, food stamps, grants .....	\$	Car expenses, payments, insurance etc.....	\$
Alimony .....	\$	Medical expenses, including medical insurance	\$
Child support .....	\$	Life insurance .....	\$
Self-employment business income .....	\$	Clothing .....	\$
Rental income .....	\$	Child care .....	\$
Interest and dividends .....	\$	Public transportation .....	\$
Other income, such as disability payments, gambling winnings, etc. List the type below:		Other expenses, such as real estate taxes, child support, etc. List the type below:	
Type: _____	\$	Type: _____	\$
Type: _____	\$	Type: _____	\$
Type: _____	\$	Type: _____	\$
<b>Total Monthly Income</b> .....	<b>\$</b>	<b>Total Monthly Expenses</b> .....	<b>\$</b>

- 20** Please provide any other information you want us to consider in determining whether it would be unfair to hold you liable for the tax:

**CAUTION: By signing this form, you understand that, by law, we must contact the person on line 5. See instructions for line 5.**

<b>PLEASE SIGN HERE</b> →	Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	YOUR SIGNATURE _____	DATE _____	
	PAID PREPARER'S SIGNATURE _____	DATE _____	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____
	PAID PREPARER'S TIN _____	PAID PREPARER'S ADDRESS _____	PAID PREPARER'S PHONE NUMBER _____