



Massachusetts Department of Revenue

Form 84

Application for Relief from Joint Income Tax Liability

Names should appear as they did on the joint return for the tax year in question. The Department of Revenue (DOR) is required by law to notify the spouse noted below that you requested this relief. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you entered below. It is important to enter the correct year; for example, if DOR used your 2022 income tax refund to pay a 2021 joint tax liability enter tax year 2021, not tax year 2022. DOR will not disclose your address, phone numbers, or employer.

Tax year(s) for which relief is being requested (mm/dd/yyyy)

Name of applicant

Social Security number

Phone number

Street address

City/Town

State

Zip

E-mail address

Name of spouse

Social Security number

Street address

City/Town

State

Zip

Questionnaire. Answer all questions. Attach a statement describing the facts and circumstances demonstrating that you qualify for relief from liability for a substantial understatement of tax on a joint return under MGL ch 62C, § 84.

1 Fill in if you have applied for relief from federal tax liability as an innocent spouse ☐

Attach copies of U.S. Form 8857, Request for Innocent Spouse Relief (including any supporting or related documentation), your applicable federal tax return(s) and the federal determination, if any.

2 Fill in if a Notice of Intent to Assess (NIA) has been issued for the tax year for which you are requesting relief ☐

Attach a copy of the NIA. You may request a conference within 30 days after the issuance date of the NIA. If so, attach this form to your written request for a conference.

3 Fill in if a Notice of Assessment (NOA) has been issued for the tax year for which you are requesting relief ☐

Attach a copy of the NOA and this application to Form ABT, Application for Abatement. Complete all items on Form ABT. In line 6 write "see attached Form 84." You may also request a hearing at this time by so indicating on Form ABT or with a separate written request.

4 Indicate the reason and amount of your application.

☐ Relief from joint income tax liability attributable to items omitted from gross income.

\$ _____ Amount of relief sought (excluding penalties and interest)

☐ Relief from joint income tax liability attributable to a claim or claims of deduction, exemption, credit or basis.

\$ _____ Amount of relief sought (excluding penalties and interest)

☐ Other _____

Declaration

Pursuant to MGL ch 62C, 84, the applicant named herein requests relief from joint income tax liability as an innocent spouse. Under penalties of perjury, I declare that I have examined this form and any accompanying statements and documents and to the best of my knowledge and belief the facts and statements as represented therein are true, correct and complete. I understand that if relief is granted, then it will apply only to the extent specified in the Commissioner's determination and that I will remain jointly and severally liable for any amounts where relief is not provided. I acknowledge that DOR will be sharing the fact of this application and will be sharing all information related to this application, including without limitation the contents of this form (except your address, phone numbers, and employer's name) and the contents of any attachments, with the other person who filed the joint return. I acknowledge that DOR will be sharing its decision on this application with the other person who filed the joint return. Declaration of preparer (other than the applicant) is based on all information of which he/she has knowledge.

Signature of applicant

Date

Preparer's signature and attestation. I attest that I prepared this Form 84 and that I personally know/do not know (strike out one) that the statements contained in this Form 84 are true and correct.

Signature of preparer (attach Form M-2848, Power of Attorney, if representing applicant)

Title

Date

Form 84 Instructions

General Information

Generally, both you and your spouse are responsible, jointly and individually, for paying tax, interest, or penalties from your joint return. If you believe your current or former spouse should be solely responsible for an erroneous item or underpayment of tax from your joint return, you may be eligible for innocent spouse relief.

Application for Relief

An applicant wishing to apply for relief must submit this form within the time prescribed for challenging an assessment or a proposed assessment under MGL ch 62C §§ 26, 37, and 84. Applicants should attach copies of any federal claim for relief, the federal determination, and the federal tax return. If federal relief was not claimed, please attach a completed U.S. Form 8857. Applicants should also submit any documents or exhibits substantiating this application. The filing of this form will not stay the collection of tax unless or until this application is approved.

Application Prior to Assessment

If an applicant has received a Notice of Intent to Assess (NIA), this application must be received within 30 days following the issuance of the NIA. The applicant is entitled to a conference if one is requested within this 30-day period. If a conference is requested, this application must be attached to the written request. Mail the completed Form 84, the NIA and all attachments to the return address as shown on the NIA.

Application After Assessment

If an applicant has received a Notice of Assessment, this application must be made by filing an Application for Abatement (Form ABT). The applicant must attach this application to Form ABT and write "see attached Form 84" in line 6 of Form ABT. The applicant is entitled to a hearing if one is requested on either Form ABT or separately in writing. Form ABT is available online at mass.gov/dor. Mail the completed Form 84, Form ABT and all attachments to **Massachusetts Department of Revenue, PO Box 7058, Boston, MA 02204**.

Notice of Determination

A written notice of determination will be issued to the applicant. A grant of relief will only apply to the extent specified in the written determination. The applicant remains jointly and severally liable for any amounts where relief is not granted. Also, the applicant's spouse remains liable for the entire tax determined to be due. If the grant of relief was obtained by false or fraudulent means, the grant of relief is void.