

**STATE OF HAWAII - DEPARTMENT OF TAXATION**  
**REQUEST FOR INNOCENT SPOUSE RELIEF**  
**(And Separation of Liability and Equitable Relief)**

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)



**Do not file this form to request relief from non-tax obligations of your spouse (e.g. child support).  
 Do not file this form if you did not file a joint return for the year(s) for which you are requesting relief.  
 Do not file with your tax return. See Separate Instructions.**

**ATTACH COPY OF FEDERAL FORM 8857**

Your Current Name (see instructions)	Your Social Security Number
Your Current Address	
City/State/Zip Code. If a foreign address, see separate instructions.	Daytime phone no. (optional)

*The Department of Taxation (Department) can help you. If you are working with a Department employee, you can ask that employee, or you can call the Department at (808) 587-4242 or toll-free at 1-800-222-3229.*

1. Enter the years for which you are requesting relief from liability of tax. ➤ \_\_\_\_\_
2. Have you requested innocent spouse relief from the IRS for the years listed on line 1?
  - Yes - Attach a copy of the final determination letter you received from the IRS.
  - Yes - Determination letter not received yet.
  - No - See the instructions for line 4.
3. If the liability is from tax reported on the original Hawaii return (not an adjustment made to the tax return), were you aware that the tax was not paid at the time the return was filed?  Yes  No
4. Required attachments - All of the following items must be attached to your Form N-379:
  - a. Completed copy of **federal Form 8857**, Request for Innocent Spouse Relief
  - b. A **written statement** explaining why you believe you qualify for relief. The statement will vary depending on your circumstances, but should include the following:
    - If you are seeking relief from a tax understatement, the amount and a detailed description of each erroneous item, including why you had no reason to know about the item or the extent to which you knew about the item,
    - The amount of the understatement or underpayment of tax for which you are liable and are seeking relief,
    - Why you believe it would be unfair to hold you liable for the understatement or underpayment of tax instead of your spouse (or former spouse), and
    - Information regarding the hardship (financial or personal loss) that you would incur if you were required to pay the liability.

<b>Please Sign Here</b>	<b>DECLARATION</b>		
	I declare, under the penalties set forth in section 231-36, HRS, that this form (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	➤ _____ Your Signature	Date	
<b>Paid Preparer's Information</b>	Preparer's Signature and date, Print Preparer's Name ➤ _____	Check if self-employed <input type="checkbox"/>	Preparer's identification number
	Firm's name (or yours if self-employed), address, and Zip code ➤ _____	Federal E.I. No. ➤ _____	
		Phone No. ➤ _____	

**Where To File: Generally, send this form to the Hawaii Department of Taxation at P.O. Box 259, Honolulu, HI 96809-0259. However, if you are meeting with a Department employee, file Form N-379 with that employee.**

## When To File

Generally, you should file Form N-379 as soon as you become aware of an unpaid tax liability that you believe should be paid only by your spouse (or former spouse). The following are some of the ways you may become aware of such a liability:

- The Department has examined your tax return.
- The Department sends you a notice.

You generally must file Form N-379 no later than two years after the first Department attempt to collect the tax from you. Examples of attempts to collect the tax from you include garnishment of your wages or applying your income tax refund to the tax due.

**Exception for equitable relief.** The period of time in which you may request equitable relief has been expanded. For more information, see Department of Taxation Announcement No. 2011-28.

## Where To File

Do not file Form N-379 with your tax return. Instead:

- If you are meeting with a Department employee for an examination, examination appeal, or collection, file Form N-379 with that employee.
- If you received a notice of deficiency from the Department, and the 30-day period specified in the notice has not expired, file Form N-379 with the Department employee named in the notice. Attach a copy of the notice to Form N-379. Before the end of the 30-day period, you should file a petition with the Board of Review or the Tax Appeal Court, as explained in the notice. By doing so, you preserve your rights if the Department is unable to properly consider your request before the end of the 30-day period. Include the information that supports your position, including when and why you filed Form N-379, in your petition to the Board of Review or the Tax Appeal Court. The time for filing with the Board of Review or the Tax Appeal Court is **not** extended while the Department is considering your request.
- If none of the situations above apply to you, send Form N-379 to the Hawaii Department of Taxation at P.O. Box 259, Honolulu, HI 96809-0259.

## Spousal Notification

The Department is required to inform your spouse (or former spouse) of your request for relief from liability, and to allow your spouse (or former spouse) to provide information that may assist in determining the amount of relief from liability. The Department will not provide information to your spouse or former spouse that could infringe on your privacy. The Department will not provide your new name, address, information about your employer, phone number, or any other information that does not relate to a determination about your request for relief from liability.