

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/yyyyy)			
Name of applicant	Social Security number		Phone number
Street address			
City/Town	State	Zip	E-mail address
Name of spouse	Social Security	y number	
Street address			
City/Town	State	Zip	
Questionnaire. Answer all questions. Attach a state for a substantial understatement of tax on a joint return under		acts and circumst	ances demonstrating that you qualify for relief from liabilit
1 Fill in if you have applied for relief from federal tax liability Attach copies of U.S. Form 8857, Request for Innocent Streturn(s) and the federal determination, if any.			g or related documentation), your applicable federal tax
2 Fill in if a Notice of Intent to Assess (NIA) has been issu Attach a copy of the NIA. You may request a conference for a conference.			
3 Fill in if a Notice of Assessment (NOA) has been issued Attach a copy of the NOA and this application to Form A Form 84." You may also request a hearing at this time by	BT, Application for Ab	atement. Comple	ete all items on Form ABT. In line 6 write "see attached
4 Indicate the reason and amount of your application.			
O Relief from joint income tax liability attributable to iter	ns omitted from gross	income.	
\$ Amount of relief sought (excluding	penalties and interest)	
O Relief from joint income tax liability attributable to a c	laim or claims of dedu	uction, exemption	, credit or basis.
\$ Amount of relief sought (excluding	penalties and interest	·)	
Other			
Declaration Pursuant to MGL ch 62C, 84, the applicant named herein perjury, I declare that I have examined this form and an the facts and statements as represented therein are true extent specified in the Commissioner's determination and I acknowledge that DOR will be sharing the fact of this a limitation the contents of this form (except your address other person who filed the joint return. I acknowledge the joint return. Declaration of preparer (other than the appliance)	y accompanying sta e, correct and compl id that I will remain jo application and will b is, phone numbers, a at DOR will be shari	tements and do lete. I understan bintly and severa le sharing all inf and employer's ng its decision o	cuments and to the best of my knowledge and belied that if relief is granted, then it will apply only to the ally liable for any amounts where relief is not provided ormation related to this application, including without name) and the contents of any attachments, with the on this application with the other person who filed the which he/she has knowledge.
Signature of applicant			Date
Preparer's signature and attestation. I attest that I prepared contained in this Form 84 are true and correct.	red this Form 84 and	that I personally	know/do not know (strike out one) that the statements
Signature of preparer (attach Form M-2848, Power of Attorney, if repr	esenting 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 writ ten determination. The applicant remains jointly and severally li able for any amounts where relief is not granted. Also, the appli cant'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.