

# ***TheTaxReview* Innocent or Injured Spouse Relief**

## **Learning Objectives/Table of Contents**

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### **Learning Objective**

#### **A Learning Objective A**

Distinguish between an innocent spouse and an injured spouse and determine which classification applies to a taxpayer's situation.

#### **B Learning Objective B**

Recognize the steps involved in applying for relief by filing Form 8857, *Request for Innocent Spouse Relief*.

#### **C Learning Objective C**

Recognize the steps involved in applying for relief by filing Form 8379, *Injured Spouse Allocation*.