

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

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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*.