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Taxation and Revenue Department adds more fairness to New Mexico's tax system, expediting the 'innocent spouse tax relief' application process

State can now depend upon federal IRS determination

SANTA FE—The Taxation and Revenue Department has published new forms for taxpayers seeking 'innocent spouse tax relief' and has also made the application available on its [Taxpayer Access Point](#) self-service portal.

“This new law adds fairness to our tax system by making it easier for taxpayers to access relief that they may be entitled to,” said Taxation and Revenue Department Secretary Stephanie Schardin Clarke. “This relief can make an incredible difference in an innocent spouse’s financial stability and wellbeing.”

Legislation proposed by the Department in 2021 and signed into law by Gov. Michelle Lujan Grisham clarified when a taxpayer qualifies for innocent spouse relief and allows the Department to grant the relief automatically if the Internal Revenue Service already has done so, expediting the application process.

Innocent spouse relief may be available to people who believe they are wrongly being held accountable for a tax debt incurred by a spouse or former spouse. The spouse or former spouse must prove his or her entitlement to the relief requested.

Although past due taxes can generally be collected against both spouses, innocent spouse relief can protect one spouse from a tax liability if they meet certain criteria. For example, the innocent spouse may have signed a joint tax return but can demonstrate that they did not know it was incorrect or that it omitted certain income, and that they did not benefit from the income.

The new form can be found on the Forms & Publications page at tax.newmexico.gov. More information is available on the website [here](#).

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The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.

The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.

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