

**Internal Revenue Service**

**Department of the Treasury**

Date:

Tax Year(s):

Form Number:

Person to Contact:

Employee Number:

Telephone Number:

Address:

Dear

This letter is our **PRELIMINARY DETERMINATION** of your request for relief from joint and several liability on the joint return for the tax year indicated above under Section 6015(b) or (c) of the Internal Revenue Code. We have determined that you are [entitled to relief in the amount of \$ \_\_\_\_\_ /not entitled to relief] for the following reason(s):

If you want to appeal our determination, you may request a hearing with our Appeals Office within 30 days from the date of this letter. Your request should include a statement explaining why you believe the claim should be reconsidered. Also, include any additional information not submitted before.

We will send you a refund if you paid the liability and you owe no other taxes. If the liability has not been paid, we will reduce it by the amount of relief granted. However, interest will continue to be charged on any unpaid balance.

If you have questions, please contact the person whose name and telephone number are shown above.

Sincerely,

District Director