

Department
of the
Treasury

|Transmittal Number|Date of Issue
| 09-03 | 03/02/2009

|Originating Office|Form Number
|W:CP:RC:EX(DISC) | 3279C

IDRS
CORRESPONDEX

Internal
Revenue
Service

Title: Final Determination Letter

Number of Copies | Distribution to: | Former Letter
Original and 1 | 2 to TP | 3279C (Rev. 11-06)

OMB Clearance Number | Expires |
- | | IMF

Letters Considered in Revision:

CERTIFIED MAIL

Social Security Number: _____

Form: _____

Tax Year(s): _____

Contact Person: _____

Employee Identification Number: _____

Contact Telephone Number: _____

Fax Number: _____

FINAL DETERMINATION

Dear _____

We considered your Form 8857, Request for Innocent Spouse Relief, and have made our final determination. In this letter, we explain the steps you can take if you disagree with our determination to deny full or partial relief.

A For TAX YEAR(S) _____

A

B You are granted relief. You will not be held liable for the balance
B owed.

B

C For TAX YEAR(S) _____

C

D You are denied relief under IRC section 6015(b) of the Internal
D Revenue Code.

D

E You are denied relief under IRC section 6015(c) of the Internal
E Revenue Code.

E

F You are denied relief under IRC section 6015(f) of the Internal
F Revenue Code.

F
G For TAX YEAR(S) _____
G

H You are granted partial relief under IRC section 6015(b) of the
H Internal Revenue Code.

H
I You are granted partial relief under IRC section 6015(c) of the
I Internal Revenue Code.

I
J You are granted partial relief under IRC section 6015(f) of the
J Internal Revenue Code.

J
K _____
K _____
L _____
L

M See the enclosed allocation worksheet for information about how we
M separated the tax liability.

M
N In order to obtain relief under IRC section 6015(b), the following
N requirements must be met:

- N - A joint return was filed for the year in which relief is
N requested.
- N - There is an understatement of tax attributable to erroneous
N item(s) of the nonrequesting spouse.
- N - The requesting spouse did not know and had no reason to know of
N the understatement at the time the return was signed.
- N - Taking into account all the facts and circumstances, it would be
N inequitable to hold the requesting spouse liable for the
N understatement, and
- N - The request for relief is made within 2 years from the date of the
N first collection activity (with respect to the requesting spouse)
N after July 22, 1998.

N
O In order to obtain relief under IRC section 6015(c), the following
O requirements must be met:

- O - A joint return was filed for the year in which relief is
O requested.
- O - There is an understatement of tax attributable to erroneous
O item(s) of the nonrequesting spouse.
- O - The requesting spouse did not have actual knowledge of the item(s)
O giving rise to the deficiency at the time the return was signed.
- O - The requesting spouse is either divorced, widowed, legally
O separated, or for the past 12 months was living apart from the
O nonrequesting spouse.
- O - The request for relief is made within 2 years from the date of the
O first collection activity (with respect to the requesting spouse)
O after July 22, 1998.
- O - No assets were transferred between the spouses filing the joint
O return as part of a fraudulent scheme by such spouses.
- O - There were no disqualified assets transferred between the spouses.
- O - The return was not filed with fraudulent intent.

O
P In order to obtain relief under IRC section 6015(f) under Revenue
P Procedure 2003-61 a requesting spouse must show that:

- P - A joint return was filed for the year in which relief is requested.
- P - Relief is not available under IRC sections 6015(b) and (c).
- P - The request for relief is made within 2 years from the date of the first collection activity (with respect to the requesting spouse) after July 22, 1998.
- P - The liability must be attributable to the nonrequesting spouse.
- P Exceptions include:
- P - Items attributable to the requesting spouse are solely due to the operation of community property law
- P - Nominal ownership (name only) where the requesting spouse rebuts
- P - Misappropriation of funds
- P - Abuse not amounting to duress
- P - No assets were transferred between the spouses filing the joint return as part of a fraudulent scheme by such spouses.
- P - There were no disqualified assets transferred between the spouses.
- P - The return was not filed with fraudulent intent.

P A taxpayer satisfying all of the requirements explained above may be relieved of all or part of the liability under IRC section 6015(f) if, considering the factors listed below, the IRS determines it is unfair to hold the taxpayer liable for the liability:

- P - Whether the requesting spouse is either divorced, widowed, legally separated, or for the past 12 months was living apart from the nonrequesting spouse.
- P - Whether the requesting spouse had a reasonable belief at the time the return was signed the tax would be paid or did not know or have reason to know of the item(s) giving rise to the deficiency.
- P - Whether economic hardship will result if relief is not granted.
- P - Whether the nonrequesting spouse has a legal obligation to pay the liability.
- P - Whether there was marital abuse that did not amount to duress.
- P - Whether the requesting spouse was in poor mental or physical health on the date the requesting spouse signed the return or at the time the requesting spouse requested relief.
- P - Whether the requesting spouse did not significantly benefit from the unpaid/unreported liability beyond normal support.
- P - Whether the requesting spouse is compliant with income tax laws.

Q Your balance due at this time is \$ _____. Penalties and interest will continue to accrue until the balance is paid in full.

Q WHAT TO DO IF YOU DISAGREE WITH OUR DECISION:

R If you disagree with our decision, you can file a petition with the United States Tax Court to review our denial. You must file your petition within 90 days from the date of this letter. If you intend to file a petition, you should write promptly.

R PLEASE NOTE: The law sets the time you are allowed to file your petition; the IRS cannot change the time period. The law requires us to continue to charge interest and the failure to pay penalty (if it applies) on any unpaid taxes.

R Send your petition and a copy of this letter to:
R United States Tax Court

R 400 Second Street, NW
R Washington, DC 20217

R Make sure your envelope has the proper address and postage.

R For a copy of the rules for filing a petition,

R - Write to:

R Clerk, United States Tax Court
R 400 Second Street, NW
R Washington, D.C. 20217

R or

R - Visit the Tax Court website at www.ustaxcourt.gov

R IF YOU NEED ADDITIONAL INFORMATION:

- See Publication 971, *Innocent Spouse Relief*, for more information. Visit www.irs.gov or call 1-800-TAXFORM to order a copy.
- Call the contact person shown on this letter between _____ a.m. and _____ p.m. (ET), or
- Write to us at the address shown on this letter. Please include a copy of this letter and your best daytime phone number with the hours we can reach you.

Best daytime phone number () _____

Best time to call during the day: _____

Remember to keep a copy of this letter for your records.

Sincerely yours,

Enclosure(s):
Copy of this letter
Publication 5
Allocation Worksheet

S _____
T _____
U _____