

Internal Revenue Service

Department of the Treasury

Social Security Number:

Tax Form:

1040

Tax Year(s):

Date:

Contact Person:

Employee Identification Number:

Contact Telephone Number:

Fax Number:

Dear

This is your notification that _____ who filed a joint return with you for the tax year(s) shown above, is requesting relief from joint and several liability for the underpayment(s) and/or understatement(s) of tax. These relief provisions are commonly referred to as "Innocent Spouse." Please see the enclosed Publication 971, *Innocent Spouse Relief*, for an explanation of the applicable Internal Revenue Code section 6015.

You can take part in the proceeding by providing information for us to consider in making our determination. Your participation in providing information may benefit you because our determination could change the amount you owe.

When we make our determination, you alone could be held liable for all or a portion of the outstanding balance owed. This means we would pursue collection on that balance from you only. In addition, your balance owed could increase if we refund amounts previously paid by the above-named person.

Please complete the enclosed Form 12508, *Innocent Spouse Information Request*, and provide any information you want us to consider in making our relief determination. Please provide specific details and appropriate documentation to support your information.

You may also use the enclosed Form 12507, *Innocent Spouse Statement*, or a separate statement, to provide any other information you believe is pertinent. The statement must include your name, social security number, signature with a declaration (as shown at the end of Form 12507), and the signature date. Generally, information you provide to us in this matter is confidential. However, it may be made available to the person who is requesting relief from the liability. We have enclosed Notice 609, *Privacy Act Notice*, for your information.

While we wait for any necessary replies, we will gather other information, such as your original return(s). These actions take approximately three months. The claim and the information gathered will be given to an examiner who may need to contact you, or your representative, to discuss your response to the questionnaire or obtain additional information. At our current inventory level, these actions could take approximately six additional months.

Return your information and a copy of this letter within 30 days from the date of this letter. Use the spaces below to include your telephone number and the best time for us to call you should we need more information. Keep a copy of this letter for your information. If we do not receive information from you, we will make our determination based on the information we have available.

You will be sent a letter notifying you of our preliminary determination. If you do not agree with our decision to grant full or partial relief you can request that an IRS appeals office review our preliminary determination. You must return your protest within 30 days from the date of the preliminary letter or we will process the request for relief on the basis stated in the letter. Enclosed is Publication 5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree*, which provides more information on the appeal process.

If you have questions about this letter, please contact the person whose name and telephone number are shown on page one of this letter between the hours of _____ and _____. If the number is outside your local calling area, there will be a long-distance charge to you. If you prefer, you may write to us at the address shown at the top of page one of this letter.

Whenever you write, please include this letter and, in the spaces below, provide your telephone number with the hours we can reach you. Also, we have enclosed a copy of this letter for you to keep with your records.

Telephone Number () _____ Hours _____

If you have general questions about innocent spouse provisions, you may call the IRS telephone number listed in your local directory or 1-800-829-_____.

Sincerely yours,

Enclosures:

Copy of this letter

Envelope

Publication 5

Notice 609

Form 12508

Form 12507

Publication 971