

**Internal Revenue Service
Appeals Office**
[Appeals Office Address]

Department of the Treasury

Date:

[Requesting Spouse Name]
[Requesting Spouse Address]

Person to Contact:
[Appeals Officer Name]
Employee ID Number:

Telephone Number:

Fax Number:

Contact Hours:

Refer Reply to:
AP:[Symbols]

In Re:
Request for Innocent Spouse Relief

Form Number:
1040

Taxpayer Identification Number:

Tax Year(s):
[YYYY] [Insert all years]

Last Day to File a Petition With the United States Tax Court:

Certified Mail

Final Appeals Determination

Dear [Requesting Spouse Name]

[Choose one of the two opening selective paragraphs. If Tax Court section is needed, then select paragraph 1.]

[The Tax Court section is NOT needed if Allowed Full Relief applies to all tax years. If Tax Court section is NOT needed, then select paragraph 2.]

For Tax Year(s)	You are:	Under IRC Section(s):
[YYYY]	[Allowed Full Relief]	[6015(b)]
	[Denied Relief]	[6015(c)]
	[Allowed Partial Relief]	[6015(f)]
	(select one)	(select all that apply)

Because:
(select one or more paragraphs, as applicable)

[Add Rows as needed for each Tax Year.]

(If Allowed Full Relief is selected for all tax years, DO NOT select the Tax Court section; instead, select the following paragraph:)

[You are allowed full relief; you don't have to take any further action.]

(Select the following paragraph if an allocation worksheet is attached:)

[See the enclosed allocation worksheet for information about how we separated the tax liability.]
(If applicable, select the Refund section:)

(Refund section) ABOUT YOUR REFUND:

For Tax Year(s)	You are:
[YYYY]	[Not Allowed a Refund]
	[Allowed a Refund in the amount of \$(insert amount)]
	(select one)

Because:

(select one or more paragraphs, as applicable)

[Add Rows as needed for each Tax Year.]

What to Do if You Disagree With Our Decision:

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

Send your petition and a copy of this letter within 90 days from the date of this letter to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

A copy of this letter is provided for your convenience. Keep the original letter for your records. Make sure your envelope has the proper address and postage.

In addition to the regular procedures for filing a petition, the United States Tax Court has simplified procedures for small cases. You are eligible for the small case procedures if the total relief sought in the petition, i.e., the amount of tax, interest, and penalties, including accrued but unassessed interest and penalties for all years, does not exceed \$50,000, calculated as of the date the petition is filed. If you use the simplified procedure, you cannot appeal the Tax Court's decision. To get a copy of the rules for filing a petition, write to: Clerk, United States Tax Court, at the Tax Court address shown above, or access the Tax Court website at www.ustaxcourt.gov.

IF YOU HAVE ANY QUESTIONS:

- See Publication 971, *Innocent Spouse Relief*, for more information. Visit irs.gov or call 1-800-taxform to order a copy.
- Call, fax, or write to the contact person shown on this letter at the numbers or address provided.

Note: If the number is outside your local calling area, there will be a long distance charge to you.

Thank you for your cooperation.

Sincerely,
[Commissioner Name]
Commissioner
By

[ATM Name]
Appeals Team Manager

Enclosure(s):
Copy of this letter
[Allocation Worksheet]