

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:

CERTIFIED MAIL

FINAL DETERMINATION

Dear

This is your FINAL DETERMINATION regarding your request for relief from liability under IRC section 6015 on the joint return(s) filed.

Tax year(s)

Tax year(s)

Sample

The following requirements must be met in order to qualify for relief from joint and several liability.

IRC section 6015(b)

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

IRC section 6015(c)

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

IRC section 6015(f) Under Revenue Procedure 2001-61 the requesting spouse must show that:

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

A taxpayer satisfying all of the requirements set forth 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 inequitable to hold the taxpayer liable for the liability:

- Whether the requesting spouse is either divorced, widowed, legally separated, or for the past 12 months was living apart from the nonrequesting spouse.
- 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.
- Whether economic hardship will result if relief is not granted.
- Whether the nonrequesting spouse has a legal obligation to pay the liability.
- Whether there was marital abuse that did not amount to duress.
- 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.
- Whether the requesting spouse did not significantly benefit from the unpaid/unreported liability beyond normal support.
- Whether the requesting spouse was compliant with income tax laws.

If You Disagree

- For tax year(s) _____, you can contest our determination of your request for innocent spouse relief, election to allocate deficiency, and/or request for equitable relief, by filing a petition with the United States Tax Court. You must submit your petition within 90 days from the date of this letter. Send your petition and a copy of this letter to:

United States Tax Court
400 Second Street, N.W.
Washington, DC 20217

To get a copy of the rules for filing a petition, write to the Clerk, United States Tax Court, at the above address or access the Tax Court website at www.ustaxcourt.gov. You should write promptly if you intend to file a petition. The law requires us to continue to charge interest and the failure to pay penalty (if applicable) on any unpaid taxes. You can request additional information on how to prepare a petition from the United States Tax Court.

How to Contact Us

If you have any questions about this letter or need additional information, 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 _____

Sincerely yours,

Enclosures:

Copy of this letter

Publication 5

Notice 609

Form 12509

Allocation Worksheet

Envelope

Sample