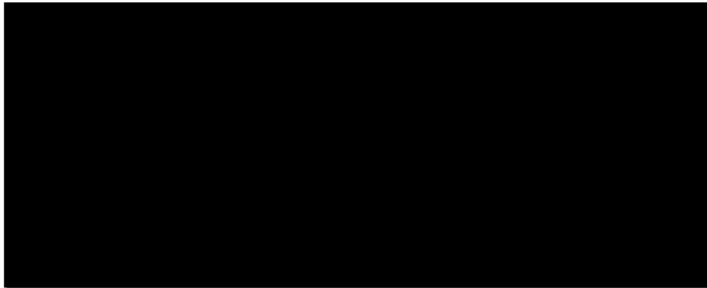




P.O. Box 120053, Stop 840F
Covington KY 41012

In reply refer to: [REDACTED]
Mar. 16, 2022 LTR 3661C 3
[REDACTED]

00016993
BODC: WI



Social Security number: [REDACTED]

Form: 1040 8857
Tax years: 2016

Contact person: [REDACTED]
Employee identification number: [REDACTED]
Contact telephone number: [REDACTED]
Extension: [REDACTED]
Fax number: [REDACTED]

Preliminary determination

Dear Taxpayer:

We've made our decision about your request for innocent spouse relief. We're sending you this letter to explain our decision and what you can do if you disagree. Please read the letter completely.

ABOUT OUR DECISION

Tax Years: 2016.

Based on the qualification requirements listed below we propose to grant full relief under Internal Revenue Code (IRC) Section 6015 (f).

The following IRC sections describe the basis for our decision. If you request an appeals hearing, include a narrative to explain how you meet the requirements.

IRC Section 6015(f), Equitable Relief: per the guidelines in Revenue Procedure 2013-34, you must meet all the following threshold requirements:

- You filed a joint return for the year in which you're requesting relief.
- You're not eligible for relief under IRC Sections 6015(b) and (c).
- You made the request for relief before the collection statute of limitations or the refund statute of limitations expired.
- No assets were transferred as part of a fraudulent scheme between you and the person with whom you filed the joint return.
- No disqualified asset transfers (generally, transfers to avoid the payment of tax) were made between you and the person with whom you

filed the joint return.

- You didn't knowingly file the return with fraudulent intent.
- The liability is attributable to the person with whom you filed the joint return; however, even if the liability is attributable to you, relief may still be available, if, for example, you can show:
 - You only had nominal ownership (name only) of the erroneous item.
 - You didn't know and had no reason to know that the person with whom you filed the joint return used funds intended for the payment of the tax for other purposes.
 - You suffered from marital abuse.
- The person with whom you filed the joint return committed fraud that resulted in the erroneous items.

We may grant you relief if you satisfy all the above threshold requirements, and considering the factors listed below, we determine it's unfair to hold you liable for the debt:

- You're either divorced, widowed, legally separated, or were living apart from the person with whom you filed the joint return for the 12 months before filing your claim (temporary absences, such as military deployment, education, or incarceration, don't meet this requirement).
- You had a reasonable expectation at the time you signed the return that the tax would be paid, or you didn't know or have reason to know of the items causing the deficiency.
- You would suffer economic hardship if we don't grant relief.
- The person with whom you filed the joint return has a legal obligation to pay the liability from a divorce decree or separation agreement.
- You suffered marital abuse.
- You suffered from poor mental or physical health at the time the return was filed or at the time you requested relief.
- You didn't significantly benefit beyond normal support from the unpaid or unreported liability.
- You're compliant with income tax laws.
- Any other facts and circumstances not listed here that you present.

Any payments you've made that are available for refund will be refunded after we issue the final letter, if you don't owe other obligations that we're required to collect.

We provided the person with whom you filed the joint returns an opportunity to appeal this decision.

- If that person appeals this decision, we'll notify you and give you an opportunity to participate in the appeal proceeding.
- If that person doesn't appeal this decision, we'll issue a final determination letter.

WHAT TO DO IF YOU AGREE

If you agree with this decision, you don't need to take further action. If you or the person with whom you filed the joint return don't appeal the decision by submitting a valid protest, you will receive a letter about our final decision by certified mail.

If you want to make a payment, please call our Customer Service at 800-829-1040 between 7 a.m. and 7 p.m., or visit IRS.gov.

ADDITIONAL INFORMATION:

- Publication 5, Your Appeal Rights and How to Prepare a Protest If You Don't Agree
- Publication 971, Innocent Spouse Relief

You can get the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can contact the person shown at the top of the first page of this letter between 6:30 a.m. and 4:00 p.m. ET, Monday-Thursday, or write to us at the address shown at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

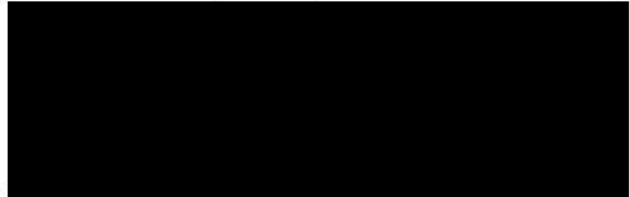
Thank you for your cooperation.

Mar. 16, 2022 LTR 3661C 3

00016996




Sincerely yours,



Innocent Spouse Operation

036817.419272.33194.31668 1 AB 0.461 690





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036817

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

 The IRS address must appear in the window.

0297252508

BODCD-

Use for inquiries only

Letter Number: LTR3661C
Letter Date : 2022-03-16
Tax Period : 201612

INTERNAL REVENUE SERVICE
P.O. Box 120053, Stop 840F
Covington KY 41012



219828156

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0297252508

BODCD-

Use for payments

Letter Number: LTR3661C
Letter Date : 2022-03-16
Tax Period : 201612

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102



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