



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

In reply refer to: [REDACTED]
Apr. 16, 2021 LTR 3660C 3
[REDACTED]

[REDACTED]

Social Security number: [REDACTED]

Form: 1040
Tax years: 2015 2016

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

Preliminary determination

Dear Taxpayer:

We previously sent you a letter informing you that the person with whom you filed the joint return for the tax years above requested innocent spouse relief.

We're sending you this letter to explain our decision. Please read the letter completely. If you don't respond to this letter, we'll make our final decision based on the information we have.

ABOUT OUR DECISION

Tax Years: 2015 and 2016

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

The person with whom you filed the joint return must meet the following requirements to qualify for relief from joint and several liability:

IRC Section 6015(c) - Election to Allocate a Deficiency (all requirements must be met):

- Joint return was filed for the year in which relief is requested.
- There is an understatement (deficiency) of tax attributable to erroneous items belonging to you.
- The person with whom you filed the joint return didn't have actual knowledge of the items causing the deficiency at the time that person signed the return.

- You're either divorced, legally separated, or were living apart from the person with whom you filed the joint return for the 12 months before that person filed the claim (temporary absences, such as military deployment, education, or incarceration, don't meet this requirement).
- The person with whom you filed the joint return made the request for relief within two years from the date of the first collection activity against that person.
- 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.
- The return wasn't filed with fraudulent intent.

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.

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

WHAT TO DO IF YOU DISAGREE

If you don't agree with our decision to grant full or partial relief, you can request a hearing with IRS Independent Office of Appeals. Fill out Form 12509, Innocent Spouse Statement of Disagreement, and return it to the address shown at the top of this letter. Be sure to include an explanation of why you disagree. If you have additional documents you want us to consider, please send them in with your Form 12509.

You must submit your protest (Form 12509 or other written statement signed under penalty of perjury) within 30 days from the date of this letter. If we don't receive your request for an Appeals hearing postmarked within 30 days from the date of this letter, we'll issue a final determination letter based on the information available.

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 7:00 a.m. and 3:30 p.m. ET, Monday-Friday, 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 write 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.

Sincerely yours,

Innocent Spouse Operation

