

# Exhibits

Number	Exhibit
1	Retainer Agreement
2	IRS Form 2848 – Power of Attorney
3	Cover Letter for Innocent Spouse Filing
4	IRS Form 8857 – Request for Innocent Spouse Relief
5	IRS Letter 3659 – Received Your Innocent Spouse Filing
6	IRS Letter 3661C – Innocent Spouse Decision
7	Innocent Spouse Denial Letter
8	Innocent Spouse Unit Request for More Time
9	IRS Letter Granting Innocent Spouse Relief
10	IRS Letter 4144C – Received Your Innocent Spouse Appeal
11	Sample Qualified Offer
12	Letter Requesting Refund After Innocent Spouse Relief Granted
13	United States Tax Court Petition
14	United States Tax Court – Government’s Answer
15	United States Tax Court – Notice of Spouse’s Right to Intervene
16	Proposed Stipulated Decision in US Tax Court Case

**Date**

**Via Email:**

**Client name**

**Client address**

**Re: Client Retention Agreement**

**Dear Client name:**

We are pleased you have requested that **Your firm's address** provide you with representation as set forth below. We would appreciate receiving written acknowledgement of this agreement for our files. The Bar recommends that there be a written fee agreement between attorneys and their clients. Additionally, we feel that it is in the best interest of our clients that they be fully informed of our billing practices. The purpose of this letter, therefore, is to set forth the scope of our engagement as legal counsel to you, to set forth the financial arrangements regarding our engagement and to verify our agreement of the foregoing:

**1. Scope of Engagement**

Subject to the terms and conditions herein, including without limitation advance payment of the retainer and a signed copy of this agreement **Your firm's address** will perform those legal services which you requested and, more specifically, to represent you in an innocent spouse claim with the Internal Revenue Service (the "Engagement").

**2. Fee for Representation**

Our billing practice is to charge for our services based on the hourly rate of the attorney involved. We bill in increments of no less than 1/10 of one hour. Please note, we bill for all services our office provides, including but not limited to: correspondence, telephone calls, document preparation, legal research, electronic legal research, inter-office conference, depositions, trials, meetings, etc. We use the amount of time devoted to a matter by a particular attorney at that attorney's hourly rate. These hourly rates are based upon experience, expertise and standing. In addition, we try to use associate, paralegal, legal assistant and/or secretarial support on projects whenever possible. All hourly rates are reviewed from time to time and may be adjusted and/or increased without notice. It is likely that all of these hourly rates will be increased annually usually commencing at the beginning of each calendar year and you hereby

consent to such increase. My hourly rate is \$425/hour. Our firm's rates for staff range from \$75 - \$275/hour, and for partners from \$350 - \$550/hour.

The detail and the monthly statement will inform you not only of the fees and disbursements incurred but also of the nature and progress of the work performed. These statements are due and payable upon receipt, but in any event, no later than thirty days thereafter. We reserve the right to charge interest at an appropriate rate (currently 1% per month) calculated monthly starting forty-five days after issuance of the statement and continuing until fully paid. You will be sent monthly billing statements as to work performed. We generally bill clients on either the 1st or 15th of the month. If you have a preference as to when you receive a bill, please let me know.

We do our best to see that our clients are satisfied not only with our services but also with the reasonableness of the fees and disbursements charged for these services. Therefore, if you have any questions about or objection to a statement or the basis for our fees to you, you should raise it promptly and not more than thirty (30) days after you receive a bill for discussion. If you object only to a portion of the statement, we ask you pay the remainder, which will not constitute a waiver of your objections.

### **3. Disbursements**

The performance of legal services involves costs and expenses, some of which must be paid to third parties. These expenses include, but are not limited to, filing fees, court reporters, deposition fees, travel costs, copying costs, telecopier costs, messenger services, long distance telephone charges, computerized research expenses and expenses of experts whom we deem appropriate to assist in our representation of you. We do not charge for internal copying costs, but if a production job is large and must be sent out we will charge you the actual expense. We expect that you will either pay directly or reimburse us for such costs. If such costs may be calculated beforehand and appear to be substantial, we may ask you to advance us those sums before we expend them or to reimburse the vendor directly.

### **4. Retainer**

We will require a payment of \$5,000.00 prior to commencement of work on Your behalf, the amount to be determined at that time depending upon the scope of the work you require. Should the Engagement require work beyond the anticipated scope, we may require an additional retainer be paid. If the retainer is exhausted and you receive a bill, please pay the amount due. At the conclusion of the Firm's representation of You, any remaining positive retainer balance will be returned to You. You also agree that the retainer payment may be deposited in the Firm's general operating account and comingled with other funds.

Please note, we have tried to keep the retainer amount as low as possible, however, given the nature and complexity of the Engagement, it is possible that the retainer amount may be exceeded.

## 5. Withdrawal from Representation

The attorney client relationship is one of mutual trust and confidence. If you, for whatever reason, wish us to cease representing you, you may request that we do so. If we feel we no longer wish to represent you, we will request that the court (if an appearance has been filed) to permit us to terminate our representation of you. We will only do so in the following circumstances: (a) a lack of cooperation by you in promptly submitting necessary requested information; (b) your knowingly providing us, your adversaries or the court with false information; (c) your disregard of advice about matters of critical importance to your case; (d) your failure to promptly pay legal fees; or (e) for any other reason provided advance notice is provided.

Upon such termination, however, you would remain liable for any unpaid fees and costs. We also shall be authorized to reveal this agreement and any other necessary documents to any court or agency if the same should prove necessary to effect withdrawal or collection of our fees.

It is the policy of this firm to make every effort to have our clients feel that they are treated on a fair basis. We welcome an honest discussion of our fees and our services and encourage our clients to inquire about any matter relating to our fee arrangement or monthly statements that are in anyway unclear or appear unsatisfactory. If you have any questions, please do not hesitate to call us.

## 6. Future Services

This agreement will also apply to services rendered for such future matters that we agree will be handled by the Firm. If, however, such services, are substantially different from those to which this agreement applies (for instance, an appearance on your behalf in court), either party may request that a new agreement be executed, or that this agreement be reacknowledged.

If this letter correctly sets forth your understanding of the scope of the services to be rendered to the company by the Firm, and if the terms of the engagement are satisfactory, please execute the enclosed copy of this letter and return it us. If the scope of the services described is incorrect or if the terms of the engagement set forth in this letter are not satisfactory to you, please let us know in writing so that we can discuss either aspect.

*This space was left intentionally blank.*

By executing this agreement, you acknowledge that there is uncertainty concerning the outcome of this matter and that the Firm and the undersigned attorneys have made no guarantees as to the disposition of any phase of this matter. All representations and expression relative to the

outcome of this matter, are only expressions of the said attorney's opinions and do not constitute guarantees. We look forward to continuing to work with you and thank you once again for the opportunity to serve.

Very truly yours,

**Your name**

READ, AGREED AND CONSENTED TO:

\_\_\_\_\_  
**Client name**

\_\_\_\_\_  
**Date**

## Power of Attorney and Declaration of Representative

▶ Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date        /        /

**Part I Power of Attorney**

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Mary the Innocent Spouse  
 Street Address, City, State, Zip

Taxpayer identification number(s) <b>XXX-XX-XXXX</b>	
Daytime telephone number <b>(203) 111-XXXX</b>	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address <b>Representative</b> <b>Reps Address</b>  <b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	CAF No. <b>XXXX-XXXXXR</b> PTIN <b>P00000000</b> Telephone No. <b>(203) XXX-XXXX</b> Fax No. <b>(203) XXX-XXXX</b> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  <b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  <b>(Note: IRS sends notices and communications to only two representatives.)</b>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  <b>(Note: IRS sends notices and communications to only two representatives.)</b>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
<b>Income Tax</b>	<b>1040</b>	<b>12/31/2000 - 12/31/2023</b>
<b>Civil Penalties</b>	<b>IRC 6672</b>	<b>3/31/2000 - 12/31/2023</b>

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions . . . . .

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):  
 Access my IRS records via an Intermediate Service Provider;  
 Authorize disclosure to third parties;       Substitute or add representative(s);       Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

	Signature	Date	Title (if applicable)
<b>Taxpayer's Name</b>			
	Print name	Print name of taxpayer from line 1 if other than individual	

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

January 27, 2020

**Via Federal Express**

Internal Revenue Service  
7940 Kentucky Drive, Stop 840F  
Florence, KY 41042

**Re: Taxpayer Name, SSN xxxx**

To whom it may concern:

I represent the above-mentioned taxpayer. Enclosed please find form 8857 Request for Innocent Spouse Relief, along with supporting documents. Taxpayer should not be held responsible for unpaid taxes, which are a result of her husbands' business, which she had no involvement with. Her soon to be ex-husband managed all finances for the household.

Taxpayer is a 64-year-old who suffers from severe depression which started in 2013 and was later diagnosed with PTSD. She now takes medications and regularly sees a therapist. She has also been diagnosed with breast cancer. On November 23, 2019 her son passed away suddenly, and she now shares custody of her eleven-year-old grandson. She is currently in the process of a legal separation from her husband. She also has no ability to pay the liabilities and any enforcement will cause a hardship.

If there is anything else you need please contact me directly at 203-285-8545.

Very truly yours,

Attorney Name

# Request for Innocent Spouse Relief

► Go to [www.irs.gov/Form8857](http://www.irs.gov/Form8857) for instructions and the latest information.

## IMPORTANT THINGS YOU SHOULD KNOW

- Do not file this form with your tax return. See *Where To File* in the instructions.
- See the instructions for this form and Pub. 971, *Innocent Spouse Relief*, for help in completing this form and for a description of the factors the IRS takes into account in deciding whether to grant innocent spouse relief. The Form 8857 instructions and Pub. 971 are available at [www.irs.gov](http://www.irs.gov).
- Attach the complete copy of any document requested or that you otherwise believe will support your request for relief.
- The IRS is required by law to notify the person listed on line 6 that you have requested this relief. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you enter on line 3 (the years for which you want innocent spouse relief).
- The IRS will not disclose the following information: your current name, address, phone numbers, or employer(s).
- **Note:** If you petition the Tax Court to review your request for relief, the Tax Court may only be allowed to consider information you or the person on line 6 provided us before we made our final determination, additional information we included in our administrative file about your request for relief, and any information that is newly discovered or previously unavailable. Therefore, it is important that you provide us with all information you want us or the Tax Court to consider.

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

### Part I Should you file this form?

Generally, both taxpayers who file a joint return are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe the person with whom you filed a joint return should be solely responsible for an erroneous item or an underpayment of tax from your joint tax return, you may be eligible for innocent spouse relief.

Innocent spouse relief may also be available if you were a resident of a community property state (see list of community property states in the instructions) and did not file a joint federal income tax return and you believe you should not be held responsible for the tax attributable to an item of community income.

**1 Do either of the paragraphs above describe your situation?**

- Yes. You can file this Form 8857. Go to line 2.  
 No. Do not file this Form 8857, but go to line 2 to see if you can file a different form.

**2 Did the IRS take your share of a joint refund from any tax year to pay any of the following past-due debt(s) owed ONLY by the person listed on line 6?**

- Child support • Spousal support • Student loan (or other federal nontax debt) • Federal or state taxes

- Yes. You may be able to get back your share of the refund. See Form 8379, *Injured Spouse Allocation*, and its instructions. Go to line 3 if you answered "Yes" to line 1.  
 No. Go to line 3 if you answered "Yes" to line 1. If you answered "No" to line 1, do not file this form.

**3 If you determine you should file this form, enter each tax year you want innocent spouse relief.** It is important to enter the correct year. For example, if the IRS used your 2020 income tax refund to pay a 2018 joint tax liability, enter tax year 2018, not tax year 2020.

Tax Year \_\_\_\_\_ Tax Year \_\_\_\_\_ Tax Year \_\_\_\_\_  
 Tax Year \_\_\_\_\_ Tax Year \_\_\_\_\_ Tax Year \_\_\_\_\_

### Part II Tell us about yourself and the person listed on line 6 for the tax years you want relief.

- 4** Is English your primary or preferred language?  
 Yes.  
 No. If "No," what is your primary or preferred language?

<b>5</b> Your current name (see instructions)	<b>Your social security number</b>
<b>Address where you wish to be contacted.</b> Check here if you want the IRS to send all mail for you, including legal notices, to this address (see instructions): . . . . . <input type="checkbox"/>	
Number and street or P.O. box	Apt. no. <b>County</b>
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Best or safest daytime phone number (between 6 a.m. and 5 p.m. Eastern time)
	Check here if you consent to the IRS leaving a voicemail message at this number ► <input type="checkbox"/>

<b>Your current name</b>	<b>Your social security number</b>
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**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**6 Who was your spouse for the tax years you want relief?** File a separate Form 8857 for tax years involving different spouses or former spouses.

That person's current name	<b>Social security number</b> (if known)
Current home address (number and street) (if known). If a P.O. box, see instructions.	Apt. no.
City, town or post office, state, and ZIP code. If a foreign address, see instructions.	Daytime phone number (between 6 a.m. and 5 p.m. Eastern time)

**7 What is the current marital status between you and the person on line 6?**

Married and still living together

Married and living apart since \_\_\_\_\_ MM/DD/YYYY

Widowed since \_\_\_\_\_ MM/DD/YYYY Attach a photocopy of the death certificate and will (if one exists).

Legally separated since \_\_\_\_\_ MM/DD/YYYY Attach a photocopy of your **entire** separation agreement.

Divorced since \_\_\_\_\_ MM/DD/YYYY Attach a photocopy of your **entire** divorce decree.

**Note:** A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

**8 What was the highest level of education you had completed when the return or returns were filed?** If the answers are **not** the same for all tax years, explain below.

Did not complete high school

High school diploma or equivalent

Some college

College degree or higher. List any degrees you have ► \_\_\_\_\_

List any college-level business or tax-related courses you completed ► \_\_\_\_\_

Explain ► \_\_\_\_\_

**9 When any of the returns listed on line 3 were filed, did you have a mental or physical health problem or do you have a mental or physical health problem now?** If the answers are **not** the same for all tax years, explain below.

Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

No.

Explain ► \_\_\_\_\_

**10 Is there any information you are afraid to provide on this form, but are willing to discuss?**  Yes  No

**Part III Tell us if and how you were involved with finances and preparing returns for the tax years you want relief.**

**11 Did you intend to file a joint return for the tax year(s) listed on line 3?** See instructions.  Yes  No

Explain why or why not ► \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Your current name**

**Your social security number**

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**12 Describe your involvement in preparing the returns.** Include details such as whether you prepared or assisted in the preparation of joint returns (for example, by providing Forms W-2 or 1099, gathering receipts, canceled checks, or other documentation), and whether you reviewed the returns before they were filed (and, if you did not review them, why not). If you were not involved in preparing the returns, did you agree to file the joint returns or did you know that the joint returns were filed? Explain below.

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**13 Explain what you knew about the income of the person on line 6 when the returns were filed.** For example, describe each type of income that person had (such as wages, social security, gambling winnings, or self-employment business income), the amount of each type of income, and the year it was received. If that person had income you didn't know about when the returns were filed, explain why you did not know. If the person on line 6 was self-employed, explain whether and how you helped that person with the books and records.

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**14 Explain what you knew about any missing information on the returns when they were filed, and whether you asked about anything on the returns that you knew was missing.** Also, explain what you knew about any incorrect information on the returns, even if you did not know the information was incorrect when the returns were filed, and whether you asked about anything on the returns that was incorrect. For example, if there was a deduction or credit on the returns, were you aware of any facts that made the item not allowable as a deduction or credit? If the answer is not the same for all tax years, explain below.

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**15 If the returns showed a balance due to the IRS, explain when and how you thought the balance due would be paid.** If you didn't know the returns showed a balance due, explain why not.

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**16 Describe any financial problems you were having when the returns were filed, such as bankruptcy or bills you could not pay.** If the financial problems were not the same for all tax years, explain below.

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**17 Describe how you were involved in the household finances and your role in deciding how money was spent.** For example, explain whether you and the person on line 6 had joint accounts and how you or the person on line 6 used them (such as by making deposits, paying bills from those accounts, or reviewing the monthly bank statements). Explain what you knew about any separate accounts the person on line 6 had. If your involvement was not the same for all tax years, explain below.

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**18 For the years you want relief, did you or the person on line 6 incur any large purchases and/or expenses?**  Yes  No  
If "Yes," describe any large expenses you or the person on line 6 incurred (such as trips, home improvements, or private schooling), or any large purchases you or the person on line 6 made (such as automobiles, appliances, jewelry, etc.). Include the types and amounts of the expenses and purchases and the years they were incurred or made.

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<b>Your current name</b>	<b>Your social security number</b>
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**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**19 Did the person on line 6 transfer any assets to you?**  Yes  No

If "Yes," list the assets (money or property, such as real estate, stocks, bonds, or other property) the person on line 6 transferred to you. Include the dates they were transferred and their fair market value on the dates of transfer. If the property was secured by any debt (such as a mortgage on real estate), explain who was responsible for making payments on the debt, how much was owed on the debt at the time of transfer, and whether the debt has been satisfied. Explain why the assets were transferred to you. If you no longer possess or own the assets, explain what happened to the assets.

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**Part IV Tell us about your current financial situation.**

**20 Tell us about your assets.** Your assets are your money and property. Property includes real estate, motor vehicles, stocks, bonds, and other property that you own. In the table below, list the amount of cash you have on hand and in your bank accounts. Also, list each item of property, the fair market value (as defined in the instructions) of each item, and the balance of any outstanding loans you used to acquire each item.

Description of Asset	Fair Market Value	Balance of Any Outstanding Loans You Used To Acquire the Asset

**21 How many people are you currently supporting, including yourself?** \_\_\_\_\_

**22 Tell us your current average monthly income and expenses for your entire household.**

Monthly Income—If family or friends are helping to support you, include the amount of support as gifts below.	Amount
Gifts . . . . .	
Wages (gross pay) . . . . .	
Pensions . . . . .	
Unemployment . . . . .	
Social security . . . . .	
Government assistance, such as housing, food stamps, grants, etc. . . . .	
Alimony . . . . .	
Child support . . . . .	
Self-employment business income . . . . .	
Rental income . . . . .	
Interest and dividends . . . . .	
Other income, such as disability payments, gambling winnings, etc. List each type below:	
Type -----	
Type -----	
Type -----	
<b>Total Monthly Income</b>	

<b>Your current name</b>	<b>Your social security number</b>
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**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

<b>Monthly Expenses</b> —Enter all expenses, including expenses paid with income from gifts.	<b>Amount</b>
<b>Food and Personal Care:</b>	
Food . . . . .	
Housekeeping supplies . . . . .	
Clothing and clothing services . . . . .	
Personal care products and services . . . . .	
<b>Transportation:</b>	
Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc. . . . .	
Public transportation . . . . .	
<b>Housing and Utilities:</b>	
Rent or mortgage . . . . .	
Real estate taxes and insurance . . . . .	
Electric, oil, gas, water, trash, etc. . . . .	
Telephone and cell phone . . . . .	
Cable and Internet . . . . .	
<b>Medical:</b>	
Health insurance premiums . . . . .	
Out-of-pocket expenses . . . . .	
<b>Other:</b>	
Child and dependent care . . . . .	
Caregiver expenses . . . . .	
Income tax withholding (federal, state, and local) . . . . .	
Estimated tax payments . . . . .	
Term life insurance premiums . . . . .	
Retirement contributions (employer required) . . . . .	
Retirement contributions (voluntary) . . . . .	
Union dues . . . . .	
Unpaid state and local taxes (minimum payment) . . . . .	
Student loans (minimum payment) . . . . .	
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony, and garnishments). List each type below:	
Type _____	
Type _____	
Type _____	
Miscellaneous . . . . .	
<b>Total Monthly Expenses</b>	

**Part V Complete this part if you were (or are now) a victim of domestic violence or abuse.**

This information is not mandatory. See Pub. 971 for assistance. If you have concerns about your safety, please consider contacting the confidential 24-hour National Domestic Violence Hotline at 1-800-799-SAFE (7233), or 1-800-787-3224 (TTY), or 1-855-812-1001 (video phone, only for deaf callers).

**23a** Were you or a member of your family a victim of abuse or domestic violence by the person on line 6? (Abuse includes physical, psychological, sexual, emotional, or financial abuse, and can include the abuser making you afraid to disagree with him or her or causing you to fear for your safety.)

Yes. Complete the questions below. We will put a code on your separate account. This will enable us to respond appropriately and be sensitive to your situation.

**Note:** We will remove the code from your account if you request it. If you do not want us to put the code on your account check here.

No. If “No,” go to Part VI.

Your current name

Your social security number

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**b** Describe the abuse you experienced, including approximately when it began and how it may have affected you, your children, or other members of your family. Explain how this abuse affected your ability to question the reporting of items on your tax return or the payment of the tax due on your return. Please attach a written statement, if needed.

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**c** Are you afraid of the person listed on line 6?

Yes  No

**d** Does the person listed on line 6 pose a danger to you, your children, or other members of your family?

Yes  No

**To properly evaluate your claim, please attach copies of documentation you may have, for example:**

- Protection and/or restraining order;
- Police reports;
- Medical records, including those of therapists or counselors;
- Doctor's report or letter;
- Injury photographs;
- A statement from someone who was a victim of or witnessed the abuse or the results of the abuse; and
- Any other documentation you may have.

**Part VI Additional information**

**24** Please provide any other information you want us to consider from the years that this form is about or any other years during which you filed a joint return with the person you listed on line 6 in determining whether it would be unfair to hold you liable for the tax.

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**Part VII Tell us if you would like a refund.**

**25** By checking this box and signing this form, you are indicating that you would like a refund if you qualify for relief and if you already paid the tax. See instructions

**Reminder:** Please attach the **complete copy** of any document requested or that you otherwise believe will support your request for innocent spouse relief.

**Caution:**  
By signing this form, you understand that, by law, we must contact the person on line 6. See instructions for details.

**Sign Here**

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			



**Department of the Treasury  
Internal Revenue Service**

**Date:**  
08/10/2022  
**Person to contact:**  
**Name:**  
Employee ID number:  
Telephone:  
Fax:  
Hours:  
**Taxpayer ID number:**

**Form:**

**Tax years:**

Dear:[name]:

We may need to reach you while we process your request. If your address or phone number changes, call the contact person shown on the first page of this letter to give us your new information.

Review Publication 971, Innocent Spouse Relief, for more information about filing an innocent spouse claim.

You can get this or any other form or publication mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call us at the number at the top of the first page of this letter.

If you prefer, you can write to the address 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. Keep a copy of this letter for your records.

Telephone number (     ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely,

[Name]

[Title]

[Enclosure:]

[            ]

cc:



**Department of the Treasury  
Internal Revenue Service  
SB/SE Technical Services**

[Street address]  
[City, State ZIP]

[TP name]  
[TP address line 1]  
[TP address line 2]  
[TP address line 3]

**Date:**  
08/10/2022  
**Person to contact:**  
**Name:**  
**ID number:**  
**Telephone:**  
**Fax:**  
**Social Security number (SSN):**

**Form:**

**Tax years:**

[Select]

Dear [Name]:

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**

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.

**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 [www.irs.gov](http://www.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](http://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 [time] a.m. and [time] p.m. ([time zone]), [days available], or write to us at the address shown on the first page of this letter.

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

Telephone number: (      ) \_\_\_\_\_ Hours: \_\_\_\_\_

Thank you for your consideration.

Sincerely,

[Name]

[Title]

[Enclosures:]

[Allocation Worksheet]

[   ]

**Internal Revenue Service**  
Office of Appeals  
7940 Kentucky Drive  
Stop 27-F  
Florence, KY 41042

Date: **OCT 11 2019**

**ERIC L GREEN**  
**GREEN & SKLARZ LLC**  
700 STATE ST STE 100  
NEW HAVEN CT 06511

**Department of the Treasury**

**Person to Contact:**

David O Rassenfoss

Employee ID Number: [REDACTED]

Tel: 859-594-6094

Fax: 855-216-3237

**Refer Reply to:**

AP:SEPR:FLO:DOR

**In Re:**

[REDACTED]  
**SSN/EIN Number:**

[REDACTED]  
**Tax Period(s) Ended:**

12/2013 12/2015

Eric L Green:

We are sending you the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please contact the person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,



Theda G Koors  
Appeals Team Manager

Enclosures:

Copy of Determination Letter



Department of the Treasury  
 Internal Revenue Service  
 Appeals Office  
 7940 Kentucky Drive  
 Stop 27-F  
 Florence, KY 41042

Date: **OCT 11 2019**

Person to contact:  
 Name: David O Rassenfoss  
 Employee ID Number: [REDACTED]  
 Phone: 859-594-6094  
 Fax: 855-216-3237  
 Hours: 10:00am - 3:00pm EST  
 Re:  
 Innocent Spouse  
 Tax years:  
 12/2013 12/2015  
 Form:  
 1040  
 Taxpayer ID number:  
 [REDACTED]

[REDACTED]  
 [REDACTED]  
 [REDACTED]

**CERTIFIED MAIL** [REDACTED]

Dear [REDACTED]

We considered an appeal of the IRS's determination on your Form 8857, Request for Innocent Spouse Relief, and made our final determination. In this letter, we explain our decision and the steps you can take if you disagree with us.

For tax years	You are:	Under Internal Revenue Code Sections
2013, 2015	Denied relief	6015(f)

Because:

The information we have shows that you didn't meet the requirements for relief.

Our review of the facts and circumstances of your claim didn't show it would be unfair to hold you jointly responsible.

You didn't have a reasonable expectation that the person you filed the joint return with would or could pay the tax.

The information you submitted didn't show that you would experience economic hardship if we didn't grant relief.

The information you submitted showed that you benefited significantly from the unpaid tax or unreported income and that it was beyond normal support.

## What to do if you disagree with our decision

If you disagree with our decision, you can petition the U.S. Tax Court for a review of our determination before making any payments. You have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the U.S. Tax Court. For small tax cases (when the amount in dispute for all tax years combined is \$50,000 or less), the Tax Court has an optional simplified procedure you can elect. If you intend to file a petition for multiple tax years and the total amount in dispute for all tax years exceeds \$50,000, this simplified procedure is not available to you. However, if you use the simplified procedure, you can't appeal the Tax Court's decision. You can find information on filing a petition, including the simplified procedure, by visiting the Tax Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov). If you prefer, you can request the information by writing to:

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

If you decide to file a petition, send your completed petition form, the enclosed copy of this letter, and copies of all statements and schedules you received with this letter to the Tax Court at the above address. The Tax Court can't consider your case if you file the petition late. The postmark date must be within the 90-day (or 150-day) period, and the envelope containing the petition must have the correct address with the correct postage. Keep this original letter for your records.

The time you have to file a petition with the Tax Court is set by law, and we can't extend it. Contacting the IRS for more information or receiving additional correspondence from the IRS or the Tax Court won't change the timeframe for filing a petition with the Tax Court.

## How to contact us

If you still have questions about what you need to do, you can refer to Publication 971, Innocent Spouse Relief (And Separation of Liability and Equitable Relief), for more information. This publication is available on [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAXFORM (1-800-829-3676). You can also call, fax, or write to the contact person shown at the top of this letter.

Thank you for your cooperation.

Sincerely,

Charles P Rettig  
Commissioner  
By

  
Theda G Koors  
Appeals Team Manager

cc: Eric L Green



Department of the Treasury  
Internal Revenue Service

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

In reply refer to: 0297252941  
Feb. 14, 2020 LTR 3659C 3  
XXX-XX-XXXX 200812 30 1  
00009799  
BODC: WI

TAXPAYER NAME  
% ERIC L GREEN  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431

Taxpayer identification number: XXX-XX-XXXX

Form: 8857  
Tax Years: 2008 2010 2011

Contact person: Ms. IRS NAME  
Employee identification number: 100XXXXXXXX  
Contact telephone number: 855-XXX-XXXX

Dear Taxpayer:

We received your Form 8857, Request for Innocent Spouse Relief, on Jan. 29, 2020. We're considering your claim for relief.

We haven't resolved this matter because we haven't completed all the research necessary for a complete response. We'll contact you again within 240 days to let you know what actions we're taking. You don't need to respond to this letter.

The address you entered on Form 8857, Request for Innocent Spouse Relief, is different from the most recent address we have on record. To change your address, you must complete and return Form 8822, Change of Address, to the service center where you filed your return. If you don't submit Form 8822, you may not receive important correspondence mailed to your address of record.

We may need to reach you while we process your request. If your address or phone number changes, call the person at the top of this letter between 7:30 a.m. and 3:30 p.m. ET, to give us your new information.

Review Publication 971, Innocent Spouse Relief, for more information about filing an innocent spouse claim.

You can get any form or publication mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call the person at the top of this letter between 7:30 a.m. and 3:30 p.m. ET.

If you prefer, you can write to the address at the top of the first

001221

TAXPAYER NAME  
% ERIC L GREEN  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431

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 \_\_\_\_\_

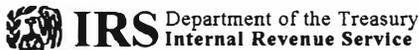
Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



Anthony Woodson, Senior Manager  
Innocent Spouse Operation



Department of the Treasury  
Internal Revenue Service

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

In reply refer to: 0297909090  
July 29, 2021 LTR 3279C 3  
xxx-xx-xxxx 200812 30 1  
Input Op: 0297394720 00008155  
BODC: NOBOD

Taxpayer Name  
% ERIC L GREEN  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431

Social Security number: xxx-xx-xxxx

Form: 8857  
Tax years: 2008

Contact person: Ms. IRS  
Employee identification number: 1000xxxxxx  
Contact telephone number: 855-xxx-xxxx  
Extension: 11111  
Fax number: 1-855-xxx-xxxx

#### Final Determination

Dear Taxpayer:

We've made our final decision about your request for innocent spouse relief. Important: Please keep this letter as a permanent record of your innocent spouse relief determination.

#### ABOUT OUR DECISION

Tax Years: 2008

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

For additional details regarding your claim, please refer to the preliminary determination previously issued to you.

If you filed a Form 8857, Request for Innocent Spouse Relief, for any other tax years, we'll address those years in a separate letter.

The following IRC sections describe the basis for our decision. If you petition the court, include a narrative to explain how you meet the requirements:

IRC Section 6015(b) - Innocent Spouse Relief:

- You filed a joint return for the year in which you're requesting relief
- The understatement of tax is attributable to erroneous items of the

Taxpayer's Name  
% ERIC L GREEN  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431

- person with whom you filed the joint return.
- You didn't know or have reason to know of the understatement when you signed the return.
  - It wouldn't be fair to hold you liable for the understatement, considering all the facts and circumstances.
  - You made the request for relief within two years from the date of the first collection activity against you.

IRC Section 6015(c) - Election to Allocate a Deficiency:

- You filed a joint return for the year in which you're requesting relief.
- The understatement (deficiency) of tax is attributable to erroneous items of the person with whom you filed the joint return.
- You didn't have actual knowledge of the items causing the deficiency at the time you signed the return.
- 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 the claim (temporary absences, such as military deployment, education, or incarceration, don't meet this requirement).
- You made the request for relief within two years from the date of the first collection activity against you.
- You and the person with whom you filed the joint return didn't transfer assets as part of a fraudulent scheme between yourselves.
- 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.

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

- Joint return was filed for the year in which relief is requested.
- Relief isn't available under IRC Sections 6015(b) and (c).
- The request for relief is made before the collection statute of limitations or the refund statute of limitations expired.
- The liability must be 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:
  - That you had only nominal ownership (name only) of the erroneous item
  - That you didn't know and had no reason to know of the ownership
  - That you suffered marital abuse
  - That the person with whom you filed the joint return committed

Taxpayer's Name

\_\_\_\_\_% ERIC L GREEN  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431

fraud that resulted in the erroneous items

- No assets were transferred between you and the person with whom you filed the joint return as part of a fraudulent scheme.
- No disqualified asset transfers (generally, transfers to avoid the payment of tax) between you and the person with whom you filed the joint return.
- If the joint return was fraudulent, you didn't knowingly participate in the filing of that fraudulent joint return.

If all the above threshold requirements are satisfied, you may be relieved of all or part of the liability under IRC Section 6015(f) if, considering the factors listed below, we determine it's unfair to hold you liable for the deficiency or unpaid tax:

- You and the person with whom you filed the joint return are either divorced, legally separated, or were living apart from each other for the 12 months before the claim for relief was filed (temporary absences, such as military deployment, education, or incarceration, don't meet this requirement) or you are widowed.
- You had a reasonable expectation at the time the return was filed that the tax would be paid, or you didn't know or have reason to know of the items giving rise to the deficiency.
- You would suffer economic hardship if relief isn't granted.
- The person with whom you filed the joint return has a legal obligation from a divorce decree or separation agreement to pay the liability.
- You suffered marital abuse.
- You suffered from poor mental or physical health at the time the return was filed or at the time relief was requested.
- 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 you present.

WHAT TO DO IF YOU AGREE

If you agree with this decision, you don't need to take further action.

WHAT TO DO IF YOU DISAGREE

If you disagree with our decision, you can file a petition with the United States Tax Court. You must file your petition within 90 days from the date of this letter.

Please note: We can't change the deadline to file a Tax Court petition. We're also required to continue charging interest and the

Taxpayer's Name  
% ERIC L GREEN  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431

failure to pay penalty (if it applies) on any unpaid taxes.

Send your petition and a copy of this letter to:  
United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

Make sure your envelope has the proper address and postage.

DO NOT SEND YOUR PETITION FORM TO THE INTERNAL REVENUE SERVICE.

For a petition form and a copy of the rules write to:  
Clerk, United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

or

visit the Tax Court website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

#### TIME LIMITS ON FILING A PETITION

- The court can't consider your case if you file the petition late.
- A petition is considered timely filed if the Tax Court receives it within 90 days from the date this letter was mailed to you.
  - A petition is also generally considered timely if the United States Postal Service postmark date is within the 90-day period, deposited in the mail during that period, and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed using the mail service of a foreign country.
  - A petition is also generally considered timely if the date recorded by a designated private delivery service in its database as received is within the 90-day period. Not all services offered by private delivery companies are designated delivery services. For a list of designated delivery services available for domestic and international mailings and rules pertaining to them, see Notice 2016-30, which is available on the IRS website at [www.irs.gov/irb/201618](http://www.irs.gov/irb/201618). Please note that the list of approved delivery companies may be subject to change.
  - The time you have to file a petition with the Tax Court is set by law and can't be extended or suspended, even for reasonable cause. We can't change the allowable time for filing a petition with the Tax Court.

SUIT FOR REFUND

0297909090  
July 29, 2021 LTR 3279C 3  
xxx-xx-xxxx 200812 30 1  
Input Op: 0297394720 00008159

Taxpayer's Name

\_\_\_\_\_  
% ERIC L GREEN  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431  
\_\_\_\_\_

If we've denied a refund of any payments you have made you can file suit to recover the tax, penalties, or other amounts paid, with the United States District Court that has jurisdiction or with the United States Court of Federal Claims. These courts are part of the judicial branch of the federal government and have no connection with the IRS.

You have 2 years from the date of this letter to file suit.

The 2-year period can be extended if you and the IRS sign a Form 907, Agreement to Extend the Time to Bring Suit, before this 2-year period expires.

ADDITIONAL INFORMATION:

Review Publication 971, Innocent Spouse Relief, for more information.

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

If you have questions, contact the person shown on the first page of this letter between 7:30 a.m. and 4:00 p.m. ET, weekdays, or write to us at the address shown on 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.

Sincerely yours,

0297909090  
July 29, 2021 LTR3279C 3  
xxx-xx-xxxx 200812 30 1  
Input Op: 0297394720 00008160

Taxpayer's Name  
% ERIC L GREEN  
GREEN & SKLARZ LLC  
1 AUDUBON ST FL 3  
NEW HAVEN CT 06511-6431



Elmer D. Smith III, Acting Director  
Campus Exam/AUR



**Department of the Treasury**  
**Internal Revenue Service**  
**[Operating Division / Program Name]**  
 [Street Address]  
 [City, State Zip]

Date:  
 08/10/2022

Person to contact:

Employee ID number:

Contact telephone number:

Contact fax number:

Taxpayer ID number:

Form:

Tax years:

Dear [Taxpayer name]:

You can get IRS forms or publications from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

**If you have questions**

- Review Publication 971, Innocent Spouse Relief.
- Call the contact person listed on the first page of this letter between [time] a.m. and [time] p.m. [time zone], [enter days of the week].
- Write to us at the address listed on 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.

Sincerely,

[Name]  
 [Title]

[Enclosures:]  
 [Form 870-IS Waiver]  
 [ ]

Dear Mr. \_\_\_\_\_:

This is a Qualified Offer made pursuant to I.R.C. Sec. 7430(g). The taxpayer offers to settle for \$\_\_\_\_\_.00 the proposed responsibility for her \_\_\_\_\_ federal income tax returns. This Offer shall remain open until the earliest of the date such offer is rejected, the date trial begins, or the 90th day hereafter in accordance with Treas. Reg. Sec. 301.7430-7.

Thank you.

# GREEN & SKLARZ LLC

Attorneys at Law  
[www.gs-lawfirm.com](http://www.gs-lawfirm.com)

**Amanda Evans, EA**  
Phone: (203) 285-8545  
Fax: (203) 286-4004  
[aevans@gs-lawfirm.com](mailto:aevans@gs-lawfirm.com)

1 Audubon St, Third Fl  
New Haven, CT 06511

August 20, 2021

**Via Fax: 855-277-9041**

Internal Revenue Service

Attn. Ms. IRS

7940 Kentucky Drive, Stop 840F

Florence, KY 41042

**Re: Taxpayer, SSN xxxx  
Reply Reference Number: 0xxxxxxx**

Dear Ms. IRS:

Our office represents the above-referend taxpayer, TAXPAYEWR'S NAME. We are in receipt of your Final Determination dated July 29, 2021 concerning the taxpayer's Form 8857 Request for Innocent Spouse Relief for tax years 2008, 2010 and 2011, in which full relief was granted (a copy is enclosed herewith). The taxpayer is extremely grateful to be granted the relief.

Upon receipt of the Final Determination, the undersigned called IRS Automated Collection System ("ACS") to request a refund of the levied payments that were taken from her personal account (*see* 2010 Form 1040 transcript, code 670 Payment Levy 1040 200712 05-06-2019 - \$17,852.16). The levied payment meets the criteria for a refund, as she was granted relief under IRC 6015(f) and the tax was paid within the 2-year period prior to her making the innocent spouse request. IRS ACS indicated that their records state Ms. TAXPAYER is still liable for the entire sum owed on tax years 2008, 2010 and 2011 and that they would not be able to grant a refund due to the outstanding balances.

We respectfully request confirmation that Ms. TYAXPAYER owes no balance for the tax periods in which she was granted full relief under IRC 6015(f) (i.e., tax years 2008, 2010, and 2011) and that she be issued a refund for the \$17,852.16 that was levied from her bank account.

If there is anything else you need, please contact me directly at 203-285-8545.

Very truly yours,

EA NAME

## Information About Filing a Case in the United States Tax Court

Attached are the forms to use in filing your case in the United States Tax Court. It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, or file the forms electronically pursuant to the Court's eFiling provisions.

### Small Tax Case or Regular Tax Case

If you seek review of an action (other than a whistleblower or a certification action) listed in paragraph 1 of the petition form (Form 2), you may file your petition as a "small tax case" if your dispute meets certain dollar limits (described below). "Small tax cases" are handled under simpler, less formal procedures than regular cases. However, the Tax Court's decision in a small tax case cannot be appealed to a Court of Appeals by the IRS or by the taxpayer(s). You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

Dollar Limits: Dollar limits for a small tax case vary slightly depending on the type of IRS action you seek to have the Tax Court review:

(1) If you seek review of a Notice of Deficiency, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed \$50,000 for any year.

(2) If you seek review of a Notice of Determination Concerning Collection Action, the total amount of unpaid tax cannot exceed \$50,000 for all years combined.

(3) If you seek review of a Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or if the IRS failed to send you any Notice of Determination with respect to a request for spousal relief that you submitted to the IRS at least 6 months ago), the amount of spousal relief sought cannot exceed \$50,000 for all years combined.

(4) If you seek review of a Notice of Determination of Worker Classification, the amount in dispute cannot exceed \$50,000 for any calendar quarter.

(5) If you seek review of a Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or if the IRS failed to send you a Notice of Final Determination with respect to a claim for interest abatement that you filed with the IRS at least 180 days before), the amount of the abatement cannot exceed \$50,000.

### Enclosures

To help ensure that your case is properly processed, please enclose the following items when you mail your petition to the Tax Court:

1. A copy of any Notice of Deficiency, Notice of Determination, or Final Determination the IRS sent you;
2. Your Statement of Taxpayer Identification Number (Form 4);
3. The Request for Place of Trial (Form 5); and
4. The \$60 filing fee, payable by check, money order, or other draft, to the "Clerk, United States Tax Court"; or, if applicable, the fee waiver form.

For further important information, see the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or the "Information for Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

(FIRST) (MIDDLE) (LAST)  
Innocent Taxpayer  
(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

}  
Docket No.

PETITION

1. Please check the appropriate box(es) to show which IRS ACTION(S) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Collection Action
- Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)\*
- Notice of Determination of Worker Classification\*
- Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)\*
- Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State
- Notice of Determination Under Section 7623 Concerning Whistleblower Action\*

\*For additional information, please see "Taxpayer Information: Starting a Case" at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): 3/31/2021 Andover, Massachusetts

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: 2016, 2017 and 2018

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

If you want your case conducted under small tax case procedures, check here:  **(CHECK ONE BOX)**  
If you want your case conducted under regular tax case procedures, check here:  **(CHECK ONE BOX)**

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

Taxpayer disagrees with the decision to deny her innocent spouse relief from the joint tax liabilities for tax years  
2016, 2017 and 2018

6. State the facts upon which you rely (please list each point separately):

The taxpayer was a W-2 employee who had all of her taxes withheld by her employer. The taxpayer's former spouse failed to make his estimated tax payments yet listed them on the tax return when he presented the returns to the taxpayer for signature. The taxpayer was misled as to the actual state of the tax liability and as such her signature was obtained by her former spouse through fraud. It was not until later when her wages were levied by the IRS that her former husband admitted they owed the taxes for those three years. The taxpayer, had she filed separately, would have been entitled to refunds.

**You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.**

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5)  The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

	5/17/2021	(203) XXX-XXXX
SIGNATURE OF PETITIONER	DATE	(AREA CODE) TELEPHONE NO.

Street Address	New Haven,m CT 06511
MAILING ADDRESS	CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): \_\_\_\_\_ E-mail address (if any): \_\_\_\_\_

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE	(AREA CODE) TELEPHONE NO.

MAILING ADDRESS	CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): \_\_\_\_\_ E-mail address (if any): \_\_\_\_\_

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)	NAME OF COUNSEL	DATE

TAX COURT BAR NO.	MAILING ADDRESS, CITY, STATE, ZIP CODE

E-MAIL ADDRESS	(AREA CODE) TELEPHONE NO.

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

Innocent Taxpayer \_\_\_\_\_

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner \_\_\_\_\_ Innocent Taxpayer \_\_\_\_\_

Petitioner's Taxpayer Identification Number \_\_\_\_\_ XXX-XX-XXXX \_\_\_\_\_

Name of Additional Petitioner \_\_\_\_\_

Additional Petitioner's Taxpayer Identification Number \_\_\_\_\_

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

\_\_\_\_\_

Taxpayer Identification Number of the other individual, if available:

\_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF PETITIONER OR COUNSEL

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF ADDITIONAL PETITIONER

\_\_\_\_\_  
DATE

UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

Innocent Taxpayer \_\_\_\_\_

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

}  
Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (\*).

ALABAMA

- Birmingham
- Mobile

ALASKA

- Anchorage

ARIZONA

- Phoenix

ARKANSAS

- Little Rock

CALIFORNIA

- Fresno\*
- Los Angeles
- San Diego
- San Francisco

COLORADO

- Denver

CONNECTICUT

- Hartford

DISTRICT OF COLUMBIA

- Washington

FLORIDA

- Jacksonville
- Miami
- Tallahassee\*
- Tampa

GEORGIA

- Atlanta

HAWAII

- Honolulu

IDAHO

- Boise
- Pocatello\*

ILLINOIS

- Chicago
- Peoria\*

INDIANA

- Indianapolis

IOWA

- Des Moines

KANSAS

- Wichita\*

KENTUCKY

- Louisville

LOUISIANA

- New Orleans
- Shreveport\*

MAINE

- Portland\*

MARYLAND

- Baltimore

MASSACHUSETTS

- Boston

MICHIGAN

- Detroit

MINNESOTA

- St. Paul

MISSISSIPPI

- Jackson

MISSOURI

- Kansas City

- St. Louis

MONTANA

- Billings\*
- Helena

NEBRASKA

- Omaha

NEVADA

- Las Vegas
- Reno

NEW MEXICO

- Albuquerque

NEW YORK

- Albany\*
- Buffalo
- New York City
- Syracuse\*

NORTH CAROLINA

- Winston-Salem

NORTH DAKOTA

- Bismarck\*

OHIO

- Cincinnati
- Cleveland
- Columbus

OKLAHOMA

- Oklahoma City

OREGON

- Portland

PENNSYLVANIA

- Philadelphia
- Pittsburgh

SOUTH CAROLINA

- Columbia

SOUTH DAKOTA

- Aberdeen\*

TENNESSEE

- Knoxville
- Memphis
- Nashville

TEXAS

- Dallas
- El Paso
- Houston
- Lubbock
- San Antonio

UTAH

- Salt Lake City

VERMONT

- Burlington\*

VIRGINIA

- Richmond
- Roanoke\*

WASHINGTON

- Seattle
- Spokane

WEST VIRGINIA

- Charleston

WISCONSIN

- Milwaukee

WYOMING

- Cheyenne\*

\_\_\_\_\_  
Signature of Petitioner(s) or Counsel

\_\_\_\_\_  
Date

**US TAX COURT  
RECEIVED**

**MAR 17 2019  
4:24 PM**



**US TAX COURT  
eFILED**

**MAR 17 2019**

Marie Antonetti,

Petitioner,

ELECTRONICALLY FILED

v.

Docket No. xxx-19

COMMISSIONER OF INTERNAL REVENUE,

Respondent

**RESPONDENT'S ANSWER**

**SERVED Mar 17 2019**

# ORIGINAL

## UNITED STATES TAX COURT

Marie Antonetti, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. xxx-19  
 )  
 COMMISSIONER OF INTERNAL REVENUE, ) Filed  
 )  
 Respondent. ) Electronically

### ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies and alleges as follows:

1. Admits.

2. Admits.

3. Admits, except denies the amounts in dispute. Alleges that the account balances, including accruals of interest and penalties, for the taxable year 2010 through and including 2015 are \$138,500.00, \$132,300.00, \$128,980.00, \$127,950.00, \$120,002, and \$114,500.00, respectively, as of March 11, 2019.

4. Denies.

5. a. through r. Denies for lack of sufficient information.

6. Neither admits nor denies because this paragraph does not contain new allegations.

7. Denies the allegations of fact, if any.

8. a. Admits.

b. Denies for lack of sufficient information.

c. Admits, except denies the allegations of fact with respect to any refund statute of limitations for lack of sufficient information.

d. through g. Denies for lack of sufficient information.

9. Denies.

10. Denies.

11. Denies generally each and every allegation of the petition not herein specifically admitted, qualified or denied.

WHEREFORE, it is prayed that the relief sought in the petition be denied and that respondent's determination, as set forth in the notice of determination, be in all respects approved; and that petitioner's claim for costs and attorney's fees be denied as premature.

MICHAEL J. DESMOND  
Chief Counsel  
Internal Revenue Service

Date: \_\_\_\_\_

By: \_\_\_\_\_

*Luanne S. DiMauro*  
LUANNE S. DIMAURO  
General Attorney (Boston, Group  
3)  
(Small Business/Self-Employed)  
Tax Court Bar No. DL0080  
333 East River Drive  
Suite 200  
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Telephone: (860) 290-4067  
Email: Luanne.S.DiMauro  
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OF COUNSEL:  
JOSEPH W. SPIRES  
Division Counsel  
(Small Business/Self-Employed)  
MICHAEL R. FIORE  
Area Counsel  
(Small Business/Self-Employed:Area 1)  
ERIKA B. CORMIER  
Associate Area Counsel  
(Small Business/Self-Employed)

**US TAX COURT  
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**MAR 17 2019  
4:26 PM**



**US TAX COURT  
eFILED**

**MAR 17 2019**

Innocent Taxpayer

Petitioner,

ELECTRONICALLY FILED

v.

Docket No. xxx-19

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

**RESPONDENT'S NOTICE OF FILING OF PETITION AND RIGHT TO  
INTERVENE ON ANTHONY ANTONETTI 03/17/2019**

**CERTIFICATE OF SERVICE**

**SERVED Mar 17 2019**

ORIGINAL

UNITED STATES TAX COURT

[REDACTED]	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. xxx-19
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	Filed Electronically
	)	
Respondent.	)	

NOTICE OF FILING OF PETITION AND RIGHT TO INTERVENE

RESPONDENT, pursuant to T.C. Rule 325(a) and King v. Commissioner, 115 T.C. 118 (2000), hereby provides Notice of the filing of a petition raising relief from joint and several liability on a joint return by the above-named petitioner, and right to intervene, to petitioner's former spouse, Anthony Antonetti, the other individual filing joint returns with petitioner for the years at issue, as follows:

1. On January 9, 2019, petitioner [REDACTED] filed a petition with the United States Tax Court for relief from joint and several liability on a joint return.

2. [REDACTED] petitioner's former spouse, filed joint returns with petitioner for the years at issue which are 2010 through and including and 2015.

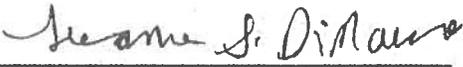
3. Under T.C. Rule 325(b), [REDACTED] has a right to intervene in this matter regarding petitioner's entitlement to relief from joint and several liability. [REDACTED] may exercise that right by filing a notice of intervention with the

Tax Court no later than 60 days after service of this Notice.  
As to the form and content of a notice of intervention, see  
Appendix I, Form 13, of the Tax Court Rules of Practice and  
Procedure.

MICHAEL J. DESMOND  
Chief Counsel  
Internal Revenue Service

Date: \_\_\_\_\_

By: \_\_\_\_\_

  
LUANNE S. DI MAURO  
General Attorney (Boston)  
(Small Business/Self-Employed)  
Tax Court Bar No. DL0080  
333 East River Drive  
Suite 200  
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@irscounsel.treas.gov

OF COUNSEL:  
JOSEPH W. SPIRES  
Division Counsel  
(Small Business/Self-Employed)  
MICHAEL R. FIORE  
Area Counsel  
(Small Business/Self-Employed:Area 1)  
ERIKA B. CORMIER  
Associate Area Counsel  
(Small Business/Self-Employed)

Docket No. xxx-19

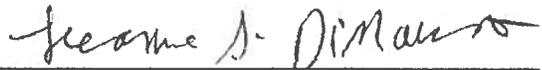
CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing NOTICE OF FILING OF PETITION AND RIGHT TO INTERVENE was served on petitioner's former spouse by mailing the same on

\_\_\_\_\_ in a postage paid wrapper addressed as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_



LUANNE S. DI MAURO  
General Attorney (Boston)  
(Small Business/Self-Employed)  
Tax Court Bar No. DL0080



**Received**  
03/16/21 02:34 pm

**Filed**  
03/16/21

Innocent Taxpayer,

Petitioner

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed

Docket No. XXX-21

**Proposed Stipulated Decision**

**SERVED 03/16/21**

UNITED STATES TAX COURT

Innocent Taxpayer, )  
 )  
Petitioner, )  
 )  
v. ) Docket No. xxx-21  
 )  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent. )

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That petitioner is not entitled to relief under the provisions of I.R.C. § 6015(b), (c) or (f) with respect to her income tax liabilities for the taxable years 2016, 2017 and 2018; and

That there is no overpayment in income taxes due to petitioner for the taxable years 2016, 2017 and 2018.

Judge.

\* \* \* \* \*

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that a determination has been made that petitioner did not file a joint income tax return for the taxable years [REDACTED] [REDACTED] [REDACTED] and is not eligible to file a joint income tax return for those years under I.R.C. § 6013(b)(2)(A).

WILLIAM M. PAUL  
Acting Chief Counsel  
Internal Revenue Service



ERIC L. GREEN  
Counsel for Petitioner  
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One Audubon Street  
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email:egreen@gs-lawfirm.com

By: Luanne S. DiMauro

LUANNE S. DiMAURO  
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Employed)  
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email: Luanne.S.DiMauro  
@irscounsel.treas.gov

Date: 3/5/2021

Date: 03/16/2021