



Department of the Treasury
Internal Revenue Service

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

In reply refer to:
Aug. 30, 2017 LTR 3666C 3
201512 30 1
Input Op: 0297726496 00013595
BODC: WI

Social Security Number:
Form: 1040
Tax Year(s): 2015

Contact Person:
Employee Identification Number:
Contact Telephone Number: 855-851-2009
FAX Number: 855-277-9045

Dear Taxpayer:

We've received your Form 8857, Request for Innocent Spouse Relief, but we couldn't process it because:

Currently, you don't have a tax debt resulting from state community property laws. Therefore, IRC Section 66(c) is not applicable.

After reviewing your tax return, it doesn't reflect any community property income from the person who was your spouse for the year(s) listed above.

You aren't eligible for IRC Section 6015 relief because you didn't file a joint return. Innocent Spouse Relief, Separation of Liability and Equitable Relief only applies to liabilities on jointly filed income tax returns.

If you filed a Form 8857, Request for Innocent Spouse Relief, for any other tax years, it will be addressed in a separate letter.

You can do the following to get additional information:

- Review Publication 971, Innocent Spouse Relief. Visit www.irs.gov or call 1-800-TAXFORM (1-800-829-3676) to get a copy of the publication.
- Call the contact person shown on the first page of this letter between 6:00 a.m. and 4:30 p.m.(ET), Mon - Fri, or
- Write to us at the address shown on the first page of this letter.

Please include a copy of this letter and a daytime phone number with the best time to call you when you write to us.

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Daytime phone number () _____

Best time to call during the day: _____

Remember to keep a copy of this letter for your records.

Sincerely yours,

Operations Manager
Innocent Spouse Operation

Enclosures:
Copy of this letter

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