



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

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- 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

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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

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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.

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. 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

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