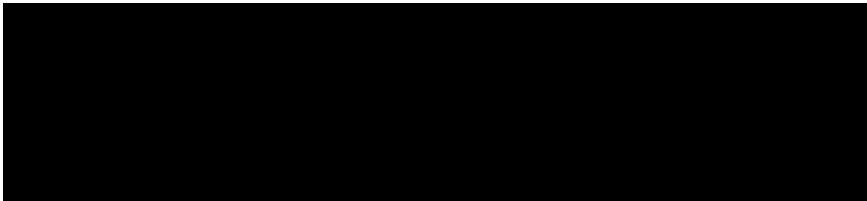




52831



Form: 1040 8857
Tax years: 2017



Preliminary determination

Dear Taxpayer:

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

ABOUT OUR DECISION

Tax Years: 2017.

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

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

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

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