

Form 8857
Request for Innocent Spouse Relief
(And Separation of Liability and Equitable Relief)
(Rev. July 2006)

Purpose: This is the first circulated draft of Form 8857 (Rev. July 2006) for your review and comments. See below for a discussion of major changes.

TPCC Meeting: None, but may be arranged if requested.

Instructions: The separate Instructions for Form 8857 (Rev. July 2006) will be circulated at a later date.

Prior Revisions: The Form 8857 (Rev. 02-2004) can be viewed by clicking on the following link: <http://www.irs.gov/pub/irs-pdf/f8857.pdf>

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, call, or mail any comments by **May 19, 2006**.

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Major Changes to the Form

At the request of Innocent Spouse Process Improvement Team we made revisions to the form to reduce taxpayer errors and help the IRS process the form faster. The changes included requesting more information needed to decide whether to grant innocent spouse relief. Previously, we asked for this information on Form 12510, Questionnaire for Requesting Spouse, which was sent to the requesting spouse after we received Form 8857. Form 12510 will be obsoleted when the revised Form 8857 is approved for printing. We plan to focus test the revisions to the form.

**Instructions for Form 8857 (Rev. July 2006)
Request for Innocent Spouse Relief
(And Separation of Liability and Equitable Relief)**

Purpose: This is the first circulated draft of the Instructions for Form 8857 (Rev. July 2006), Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief), for your review and comments. See the next page for a discussion of the major changes.

TPCC Meeting: None, but may be arranged if requested.

Form: The second circulation of Form 8857 (Rev. July 2006) can be viewed by clicking on the following link: http://taxforms.web.irs.gov/Products/Drafts/2006/06f8857_d2.pdf

Prior Version: The Form 8857 (Rev. 02-2004) which includes the instructions can be viewed by clicking on the following link: <http://www.irs.gov/pub/irs-pdf/f8857.pdf>

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, call, or mail any comments by **June 19, 2006**.

Note: We have made the comment period shorter than usual in order to meet the publishing deadline for this form. We apologize for any inconvenience resulting from this change.

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Major Changes to the Instructions

Note. The instructions are now a separate product.

Page 1

- We added a *What's New* to advise users of the changes to the form and of the meaning of the term "your spouse or former spouse" which is used throughout the instructions.
- We deleted the instructions to taxpayers to attach a statement explaining why they qualified for relief because the statement is no longer necessary.
- We deleted the reference to Form 12510 because it will be obsoleted when the July 2006 revision of Form 8857 is published.
- We added a section titled *The IRS Must Contact Your Spouse or Former Spouse* to advise taxpayers of this requirement and the treatment of a filer's personal information.

Page 2

- We added a section headed *What Happens After You File Form 8857* to advise users of the claim process.
- We added a section, *How To Get Help*, which includes instructions on how to contact the Taxpayer Advocate and low income taxpayer clinics.

Pages 2, 3 , and 4

The specific instructions have been changed to reflect the changes to the form.