

Instructions for Form 8857

(Rev. January 2014)



Department of the Treasury
Internal Revenue Service

Request for Innocent Spouse Relief

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Note. In these instructions, the term “your spouse or former spouse” means the person who was your spouse for the year(s) you want relief. This is the person whose name you enter on line 5.

Future Developments

For the latest information about developments related to Form 8857 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8857.

What's New

The Internal Revenue Service has issued Revenue Procedure 2013-34, available at www.irs.gov/irb/2013-43_IRB/ar07.html. This revenue procedure expands how the IRS will take into account abuse and financial control by the nonrequesting spouse in determining whether equitable relief is warranted. It also broadens the availability of refunds in cases involving deficiencies. See the instructions for [Line 31](#), later.

Purpose of Form

When you file a joint income tax return, the law makes both you and your spouse responsible for the entire tax liability. This is called joint and several liability. Joint and several liability applies not only to the tax liability you show on the return but also to any additional tax liability the IRS determines to be due, even if the additional tax is due to the income, deductions, or credits of your spouse or former spouse. You remain jointly and severally liable for taxes, and the IRS can still collect them from you, even if you later divorce and the divorce decree states that your former spouse will be solely responsible for the tax.

If you believe, taking into account all the facts and circumstances, only your spouse or former spouse should be held responsible for all or part of the tax, you should request relief from the tax liability, including related penalties and interest. To request relief, you must file Form 8857. The IRS will use the information you provide on the form, and any attachments you submit, to determine if you are eligible for relief. The IRS will contact you if additional information is needed.

Married people who did not file joint returns, but who lived in community property states may request relief from liability for tax attributable to an item of community income. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. See [Community Property Laws](#), later.

Note. We recognize that some of the questions on the form involve sensitive subjects. However, we need this information to evaluate the circumstances of your case and properly determine whether you qualify for relief.

Situations in Which You Should Not File Form 8857

Do not file Form 8857 for any tax year to which the following situations apply, even if you checked “Yes” on line 1.

- In a final decision a court considered whether to grant you relief from the joint liability and decided not to do so.
- In a final decision a court did not consider whether to grant you relief from the joint liability, but you meaningfully participated in the proceeding and could have asked for relief.
- You entered into an offer in compromise with the IRS.
- You entered into a closing agreement with the IRS that disposed of the same liability for which you want to seek relief. However, see Pub. 971, *Innocent Spouse Relief*, for an exception that applies to TEFRA partnership proceedings.
- You answered “No” to question 1.

When To File

You should file Form 8857 as soon as you become aware of a tax liability for which you believe only your spouse or former spouse should be held responsible. The following are some of the ways you may become aware of such a liability.

- The IRS is examining your tax return and proposing to increase your tax liability.
- The IRS sends you a notice.

However, you generally must file Form 8857 no later than 2 years after the first IRS attempt to collect the tax from you. (But see the **exceptions** below for different filing deadlines that apply.) For this reason, do not delay filing because you do not have all the required documentation.

Collection activities that may start the 2-year period are:

- The IRS offset your income tax refund against an amount you owed on a joint return for another year and the IRS informed you about your right to file Form 8857.
- The filing of a claim by the IRS in a court proceeding in which you were a party or the filing of a claim in a proceeding that involves your property. This includes the filing of a proof of claim in a bankruptcy proceeding.
- The filing of a suit by the United States against you to collect the joint liability.
- The issuance of a section 6330 notice, which notifies you of the IRS' intent to levy and your right to a collection due process (CDP) hearing. The IRS usually sends a section 6330 notice by issuing a Letter 11 or Letter 1058.

Exception for equitable relief. The amount of time to request equitable relief depends on whether you are seeking relief from a balance due, seeking a credit or refund, or both:

- **Balance Due** – Generally, you must file your request within the time period the IRS has to collect the tax. Generally, the IRS has 10 years from the date the tax liability was assessed to collect the tax. In certain cases, the 10-year period is suspended. The amount of time the suspension is in effect will extend the time the IRS has to collect the tax. See Pub. 594, *The IRS Collection Process*, for details.
- **Credit or Refund** – Generally, you must file your request within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, for details.
- **Both a Balance Due and a Credit or Refund** – If you are seeking a refund of amounts you paid and relief from a balance due over and above what you have paid, the time period for credit or refund will apply to any payments you have made, and

the time period for collection of a balance due amount will apply to any unpaid liability.

Exception for relief from liability for tax attributable to an item of community income. If you are requesting relief from liability for tax attributable to an item of community income (other than equitable relief), a different filing deadline applies. See *Relief from liability for tax attributable to an item of community income*, discussed later under [Community Property Laws](#). The time in which to request equitable relief from liability for tax attributable to an item of community income follows the rules for equitable relief, earlier.

Where To File

Do not file Form 8857 with your tax return or the Tax Court. Instead, mail it to one of the following addresses.

If using the U.S. Postal Service:

Internal Revenue Service
P.O. Box 120053
Covington, KY 41012

If using a private delivery service:

Internal Revenue Service
201 W. Rivercenter Blvd., Stop 840F
Covington, KY 41011

Alternatively, you can fax the form and attachments to the IRS at 855-233-8558.

For a list of private delivery services you can use to meet the “timely mailing as timely filing” rule for filing Form 8857 by the deadline, go to [IRS.gov](#) and enter “Private Delivery Services” in the search box.

Write your name and social security number on any attachments.

Send it to one of the above addresses or fax it to the above number even if you are communicating with an IRS employee because of an examination, examination appeal, or collection.

If you received an IRS notice of deficiency, you also should file a petition with the Tax Court before the end of the 90-day period, as explained in the notice. In your petition, you should raise innocent spouse relief as a defense to the deficiency. By doing so, you preserve your rights if the IRS is unable to properly consider your request before the end of the 90-day period. Include the information that supports your position, including when and why you filed Form 8857 with the IRS, in your petition to the Tax Court. The time for filing with the Tax Court is not extended while the IRS is considering your request.

The IRS Must Contact Your Spouse or Former Spouse

By law, the IRS must contact your spouse or former spouse. There are **no** exceptions, even for victims of spousal abuse or domestic violence.

We will inform your spouse or former spouse that you filed Form 8857 and will allow him or her to participate in the process. If you are requesting relief from joint and several liability on a joint return, the IRS must also inform him or her of its preliminary and final determinations regarding your requested relief.

To protect your privacy, the IRS will not disclose your personal information (such as your current name, address, phone number(s), or information about your employer, your income, or your assets). Any other information you provide that the IRS uses to make a determination about your request for

relief from liability could be disclosed to the person you list on line 5. If you have concerns about your privacy or the privacy of others, you should redact or black out personal information in the material you submit.



If you petition the Tax Court (explained later under What Happens After You File Form 8857), your spouse or former spouse may see your personal information, unless you ask the Tax Court to withhold it.

Types of Relief

Four types of relief are available. They are:

1. Innocent spouse relief.
2. Separation of liability relief.
3. Equitable relief.
4. Relief from liability for tax attributable to an item of community income. (See [Community Property Laws](#), later).

Innocent Spouse Relief

You may be allowed innocent spouse relief only if all of the following apply.

- You filed a joint return for the year(s) entered on line 3.
- There is an understated tax on the return(s) that is due to erroneous items (defined below) of the person with whom you filed the joint return.
- You can show that when you signed the return(s) you did not know and had no reason to know that the understated tax existed (or the extent to which the understated tax existed).
- Taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax.

Understated tax. You have an understated tax if the IRS determined that your total tax should be more than the amount actually shown on the return.

Example. You and your former spouse filed a joint return showing \$5,000 of tax, which was fully paid. The IRS later examines the return and finds \$10,000 of income that your former spouse earned but did not report. With the additional income, the total tax becomes \$6,500. The understated tax is \$1,500, for which you and your former spouse are both liable.

Erroneous items. Any income, deduction, credit, or basis is an erroneous item if it is omitted from or incorrectly reported on the joint return.

Partial innocent spouse relief. If you knew about any of the erroneous items, but not the full extent of the item(s), you may be allowed relief for the part of the understatement you did not know about.

Additional information. For additional information on innocent spouse relief, see Pub. 971.

Separation of Liability Relief

You may be allowed separation of liability relief for any understated tax (defined above) shown on the joint return(s) if the person with whom you filed the joint return is deceased or you and that person:

- Are now divorced,
- Are now legally separated, or
- Have lived apart at all times during the 12-month period prior to the date you file Form 8857.

See Pub. 504, Divorced or Separated Individuals, for details on divorce and separation.

Exception. If, at the time you signed the joint return, you knew about any item that resulted in part or all of the understated tax, then your request will not apply to that part of the understated tax.

Additional information. For additional information on separation of liability relief, see Pub. 971.

Equitable Relief

You may be allowed equitable relief if both of the following conditions are met.

- You have an understated tax (defined earlier) or unpaid tax (defined next), and
- Taking into account all the facts and circumstances, the IRS determines it would be unfair to hold you liable for the understated or unpaid tax.

Equitable relief is the only type of relief available for an unpaid tax.

Unpaid tax. An unpaid tax is tax that is properly shown on your return but has not been paid.

Example. You and your former spouse filed a joint return that properly reflects your income and deductions but showed an unpaid balance due of \$5,000. The unpaid tax is \$5,000. You gave your former spouse \$2,500 and he or she promised to pay the full \$5,000, but paid nothing. There is still an unpaid tax of \$5,000, for which you and your former spouse are both liable.

Additional information. For additional information on equitable relief, see Pub. 971 and Rev. Proc. 2013-34.

Community Property Laws

Generally, you must follow community property laws when filing a tax return if you are married and live in a community property state. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. Generally, community property laws provide that you and your spouse are both entitled to one-half of your total community income and expenses. If you and your spouse filed a joint return in a community property state, you are both jointly and severally liable for the total liability on the return. If you request relief from joint and several liability, state community property laws are not taken into account in determining whether an item belongs to you or your spouse or former spouse.

If you were a married resident of a community property state, but did not file a joint return and are now liable for an unpaid or understated tax, check "Yes" on line 1. You have the following two ways to get relief.

1. Relief from liability for tax attributable to an item of community income. You are not responsible for the tax related to an item of community income if **all** of the following conditions exist.

- You did not file a joint return for the tax year.
- You did not include the item in gross income on your separate return.
- Under section 879(a), the item was income that belonged to your spouse or former spouse. For details, see *Community Property Laws*, in Pub. 971.
- You establish that you did not know of, and had no reason to know of, that item.
- Under all facts and circumstances, it would not be fair to include the item in your gross income.

If you meet the above conditions, complete this form.

You must file Form 8857 no later than 6 months before the expiration of the period of limitations on assessment (including extensions) against your spouse or former spouse for the tax year for which you are requesting relief. However, if the IRS begins an examination of your return during that 6-month period, the latest time for requesting relief is 30 days after the date of the IRS' initial contact letter to you. The period of limitations on assessment is the amount of time, generally 3 years, that the

IRS has from the date you filed the return to assess taxes that you owe.

2. Equitable relief. If you do not qualify for the relief described in (1) above and are now liable for an unpaid or understated tax you believe should be paid only by your spouse or former spouse, you may request equitable relief. See [Equitable Relief](#), earlier.

What Happens After You File Form 8857

We will review your form for completeness and contact your spouse or former spouse to ask if he or she wants to participate in the process. Generally, once we have all of the necessary information to make a decision, we will send a preliminary determination letter to you and your spouse or former spouse. If neither of you appeals the decision, we will issue a final determination letter to both of you. If either or both of you appeal to the IRS Office of Appeals, Appeals will issue a final determination letter to both of you after consideration of your appeal.

Note. If you did not file a joint return for the year you are requesting relief, we will send the determination letters only to you.

Tax Court review of request. You may be able to petition (ask) the Tax Court to review your request for relief (other than a request for relief from liability for tax attributable to an item of community income) if:

- The IRS sends you a final determination letter regarding your request for relief, or
- You do not receive a final determination letter from the IRS within 6 months from the date you filed Form 8857.

The petition must be filed **no later than the 90th day after** the date the IRS mails you a final determination letter. If you do not file a petition, or if you file it late, the Tax Court cannot review your request for relief. See Pub. 971 for details on petitioning the Tax Court.

Collection Statute of Limitations

Generally, the IRS has 10 years to collect an amount you owe. This is the collection statute of limitations. By law, the IRS is not allowed to collect from you after the 10-year period ends.

If you request relief for any tax year, the IRS cannot collect from you for that year while your request is pending. But interest and penalties continue to accrue. Your request is generally considered pending from the date the IRS receives your Form 8857 until the date your request is resolved. This includes the time the Tax Court is considering your request.

After your case is resolved, the IRS can begin or resume collecting from you any tax for which you are determined to remain responsible. The 10-year period will be increased by the amount of time your request for relief was pending plus 60 days.

How To Get Help

See Pub. 971, Innocent Spouse Relief. To get Pub. 971 and other IRS forms and publications, go to IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).



The IRS can help you with your request. If you are working with an IRS employee, you can ask that employee, or you can call 1-855-851-2009.



You can use the Innocent Spouse Tax Relief Eligibility Explorer by going to IRS.gov and entering "Innocent Spouse" in the search box.

The Taxpayer Advocate Service Is Here To Help You

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but the worst thing you can do is nothing at all! TAS can help if you can't resolve your problems with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS.
- Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at www.irs.gov/advocate, or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also handles large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it through the Systemic Advocacy Management System at www.irs.gov/sams.

For additional information about TAS, visit www.taxpayeradvocate.irs.gov or see Pub. 1546, The Taxpayer Advocate Service of the IRS – How to Get Help With Unresolved Tax Problems.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Visit www.irs.gov/litc or see IRS Publication 4134, Low Income Taxpayer Clinic List.

Representation

You may either represent yourself or, with proper written authorization, have someone else represent you. Your representative must be someone who is allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent (a person enrolled to practice before the IRS). Use Form 2848, Power of Attorney and Declaration of Representative, to authorize someone else to represent you before the IRS.

Specific Instructions

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.

Also write your name and social security number on the top of any other documents and statements you attach.

Line 1

Complete line 1 to determine if you should file Form 8857.

Whether you check "Yes" or "No," you should go to line 2 (discussed next) to find out if you should file another form (Form 8379) to request *injured spouse relief*. Injured spouse relief is different from innocent spouse relief and you cannot request it by filing Form 8857. You must file Form 8379. For example, if you check "Yes" on line 1 and "Yes" on line 2, you will have to file both Forms 8857 and 8379.

Line 2

Complete line 2 to determine if you should file Form 8379.

Check "Yes" for any tax year to which all of the following apply.

- You filed a joint return.
- At the time you filed the joint return, your spouse owed past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or federal nontax debt, such as a student loan.
- The IRS used (offset) the refund to pay your spouse's past-due amount.

If all three of the above apply, you may be able to get back your share of the refund for that tax year if you file Form 8379, Injured Spouse Allocation.

If you checked "Yes" on line 1, and all three of the above do not apply, check "No" and go to line 3.

Example 1. You and your spouse filed your joint tax return showing a refund of \$3,200. At the time you filed the return, your spouse owed \$2,400 in back child support. The IRS used \$2,400 of your refund to pay your spouse's back child support and refunded the remaining \$800 to you and your spouse. You check "Yes" on line 2 because you meet all of the conditions listed above. If you want to get back your share of the \$2,400 refund that the IRS used to pay your spouse's back child support, you must file Form 8379.

Example 2. The facts are the same as in Example 1, but the IRS audited your return and disallowed a \$5,000 alimony deduction, which was actually child support paid by your spouse. Child support is not deductible. The disallowance resulted in additional tax, interest, and penalties. As explained earlier under *Innocent Spouse Relief*, this deduction is an erroneous item attributable to your spouse. You believe you meet the other requirements in that discussion for getting innocent spouse relief. You check "Yes" on line 1. In addition to Form 8379, you also should file Form 8857.

Line 4

Enter your current name, social security number, current mailing address (including county), and best or safest daytime phone number (between 6 a.m. and 5 p.m. Eastern Time) to call you if we need more information.

If your current name is different from your name as shown on your tax return for any year for which you are requesting relief, enter your former name in parentheses after your current name. For example, enter "Jane Maple (formerly Jane Oak)."

Foreign address. Enter the information in the following order: City, province, county, or state, and country. Follow the country's

practice for entering the postal code. **Do not** abbreviate the country name.

Change of address. The IRS will send the initial correspondence about Form 8857 to the address you enter on line 4. However, the IRS is required to send all other correspondence to the most recent address it has for you in its records. This is usually the address shown on your most recently filed tax return or amended return. If you want us to update our records to use the address you entered on line 4 for all correspondence, you will have to file Form 8822, Change of Address. Send Form 8822 to the address shown in the instructions for that form. **Do not** send it to either of the addresses shown in these Form 8857 instructions. Generally, it takes 4 to 6 weeks to process your change of address.

If the address on line 4 matches the address in our records, you do not need to file Form 8822 unless you move. If you move after you file Form 8857, please use Form 8822 to notify the IRS of your new address.

Line 5

Enter the current name and SSN (if known) of the person to whom you were married at the end of the year(s) listed on line 3.

P.O. box. Enter the box number **only** if:

- You do not know the street address, or
- The post office does not deliver mail to the street address.

Foreign address. See the instructions for line 4, earlier.

Line 8

If you wish to have the note removed from your account, call us at 1-855-851-2009 or write us at either of the addresses or the fax number listed earlier under [Where To File](#). Please include your social security number on your written request.

Line 12

By law, if a person's name is signed to a return, it is presumed to be signed by that person, unless that person proves otherwise. If you believe your signature was forged or you signed under duress, explain in the space provided.

If you sign a joint return under duress or your signature was forged, the election to file jointly is not valid and you have no valid return. You are not jointly and severally liable for any income tax liabilities arising from that return. In that case, innocent spouse relief does not apply and is not necessary for obtaining relief. If you file Form 8857, but also maintain that there is no valid joint return due to duress or forgery, the IRS will first make a determination as to the validity of the joint return and may accordingly deny the request for innocent spouse relief based on the fact that no joint return was filed (and thus, relief is not necessary). If it is ultimately determined that a valid joint return was filed, the IRS will then consider whether you would be entitled to innocent spouse relief on the merits.

Forged signature. Your signature on the joint return is considered to be forged if it was not signed by you and you did not authorize (give tacit consent) the signing of your name to the return.

Tacit consent. Tacit consent means that, based on your actions at the time the joint return was filed, you agreed to the filing of the joint return even if you now claim the signature on the return is not yours. Whether you have tacitly consented to the filing of the joint return is based on an examination of all the facts of your case. Factors that may support a finding that you consented to the filing of the joint return include the following.

- You gave tax information (such as Forms W-2 and 1099) to your spouse.
- You did not object to the filing.

- There was an apparent advantage to you in filing a joint return.
- You filed joint returns with your spouse or former spouse in prior years.
- You failed to file a married filing separate return and you had a filing requirement.

Signed under duress. You are considered to have signed under duress (threat of harm or other form of coercion) if you were unable to resist demands to sign the return and you would not have signed the return except for the constraint applied by your spouse or former spouse. The duress must be directly connected with the signing of the joint return.

Line 20

You may not be entitled to relief if either of the following applies.

- Your spouse (or former spouse) transferred property (or the right to property) to you for the main purpose of avoiding tax or payment of tax. A transfer will be presumed to meet this condition if the transfer is made after the date that is 1 year before the date on which the IRS sent its first letter of proposed deficiency.
- The IRS proves that you and your spouse (or former spouse) transferred property to one another as part of a fraudulent scheme. A fraudulent scheme includes a scheme to defraud the IRS or another third party such as a creditor, former spouse, or business partner.

For more information about transfers of property, see Pub. 971.

Fair market value. Fair market value (FMV) is the price at which property would change hands between a willing buyer and a willing seller when both have reasonable knowledge of the relevant facts and neither has to buy or sell. FMV is not necessarily the cost of replacing the item.

Line 21

See the instructions for line 20 for the definition of fair market value.

Line 31

You must indicate that you want a refund of any payments you made in order for the IRS to consider whether you are entitled to it. Payments include refunds from another tax year applied to this tax liability. If you are granted relief, refunds are:

- Permitted under innocent spouse relief and equitable relief as explained below under *Limit on Amount of Refund*.
- Not permitted under separation of liability relief.

Proof Required

The IRS will only refund payments you made with your own money. However, you must provide proof that you made the payments with your own money. Examples of proof are a copy of your bank statement or a canceled check. No proof is required if your individual refund was used by the IRS to pay a tax you owed on a joint tax return for another year.

Limit on Amount of Refund

You are not eligible for refunds of payments made with the joint return, joint payments, or payments that your spouse (or former spouse) made. For example, withholding tax and estimated tax payments cannot be refunded because they are considered made with the joint return. However, you may be entitled to a refund of your portion of a joint overpayment from another year that was applied to the joint tax for a different year. You will need to show your portion of the joint overpayment.

The amount of your refund is limited. Read the chart at the top of the next page to find out the limit.

IF you file Form 8857 . . .	THEN the refund cannot be more than . . .
Within 3 years after filing your return	The part of the tax paid within the 3 years (plus any extension of time for filing your return) before you filed Form 8857.
After the 3-year period, but within 2 years from the time you paid the tax	The tax you paid within the 2 years immediately before you filed Form 8857.

Sign Form 8857

If you do not sign Form 8857, the IRS cannot consider your request and will return it to you. Also be sure to date it.

Keep a copy of the completed form for your records.

Paid Preparer Must Sign

Generally, anyone you pay to prepare Form 8857 must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of Form 8857 for your records. Someone who prepares Form 8857 but does not charge you should not sign it.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to determine the amount of liability, if any, of which you may be relieved. Internal Revenue Code sections 66(c) and 6015 allow relief from liability. Requesting relief from liability is voluntary. If you request relief from liability, you must give us the information requested on this form. Code section 6109 requires you to provide your social security number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S.

commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you do not provide all the information in a timely manner, we may not be able to process your request.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form	1 hr., 9 min.
Preparing the form	2 hr., 36 min.
Copying, assembling, and sending the form to the IRS	1 hr., 3 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, see *Where To File*, earlier.
