

IRS News Release

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More Innocent Spouses Qualify for Relief Under New IRS Guidelines

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IR-2012-03, Jan 5, 2012

WASHINGTON — The Internal Revenue Service today released new proposed guidelines designed to provide relief to more innocent spouses requesting equitable relief from income tax liability.

A Notice proposing a new revenue procedure, posted today on IRS.gov, revises the threshold requirements for requesting equitable relief and revises the factors used by the IRS in evaluating these requests. The factors have been revised to ensure that requests for innocent spouse relief are granted under section 6015(f) when the facts and circumstances warrant and that, when appropriate, requests are granted in the initial stage of the administrative process. The new guidelines are available immediately and will remain available until the finalized revenue procedure is published. The IRS will immediately begin using these new guidelines when evaluating equitable relief requests.

"The IRS is significantly changing the way we determine innocent spouse relief," said IRS Commissioner Doug Shulman. "These improvements should dramatically enhance our process to make it fairer for victimized taxpayers facing difficult situations."

This is the second major change made to the innocent spouse program. In July, the IRS extended help to more innocent spouses by eliminating the two-year time limit that previously applied to requests seeking equitable relief.

The IRS invites public comment on the proposed revenue procedure. There are three ways to submit comments.

- E-mail to: Notice.Comments@irs.counsel.treas.gov. Include "Notice 2012-8" in the subject line.

- Mail to: Internal Revenue Service, CC:PA:LPD:PR (Notice 2012-8), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.
- Hand deliver to: CC:PA:LPD:PR (Notice 2012-8), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC, between 8 a.m. and 4 p.m., Monday through Friday.

The deadline is Feb. 21, 2012.