

Sample article for organizations to use to reach customers and/or taxpayers

Customize and provide the following article to your customers to let them know about this new rule for the Innocent Spouse equitable relief program.

New Rule for Innocent Spouse Relief

Does your tax liability, in reality, belong to your current or ex-spouse? If so, you can apply for innocent spouse relief. 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.

IRS will extend help to more innocent spouses by eliminating the two-year time limit that now applies to certain relief requests. After a thorough review:

- The IRS will no longer apply the two-year limit to new equitable relief requests or requests currently being considered by the agency.
- A taxpayer whose equitable relief request was previously denied solely due to the two-year limit may reapply using IRS [Form 8857](#), Request for Innocent Spouse Relief, if the collection statute of limitations for the tax years involved has not expired. Taxpayers with cases currently in suspense will be automatically afforded the new rule and should not reapply.
- The IRS will not apply the two-year limit in any pending litigation involving equitable relief, and where litigation is final; the agency will suspend collection action under certain circumstances.

The change to the two-year limit is effective immediately, and details are in [Notice 2011-70](#), posted on IRS.gov.

NOTE TO EDITOR: Below are additional items you can use as references:

For more information, check out these links on IRS.gov.

- [New Rule for Innocent Spouse Relief](#)
- [Are you an Innocent Spouse? Or an Injured Spouse?](#) – a drop-in article for web sites, newsletters, and other communication vehicles –Outreach Corner Self Help series