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**From:**

**Sent:** Wednesday, March 31, 2010 2:28:09 PM

**To:**

**Cc:**

**Subject:** RE: Notice of Deficiency and Notice of Determination issues

The issue of whether to issue a separate notice of deficiency and notice of determination or a combination notice was the topic of a working group that concluded its work in the last half of 2009. It appears that at this time none of the IRM sections you reference have been updated. Here are the procedures that should be followed when a determination is made that one spouse should receive full relief from a determined joint liability under section 6015 and the other spouse should receive a notice of deficiency.

Do not issue a notice of deficiency to the requesting spouse, nor send a copy of the notice of deficiency to the requesting spouse. Address the notice of deficiency to both spouses as shown on the return but send the notice only to the nonrequesting spouse. Direct the salutation only to the spouse to whom the notice is being sent. Include the following statement on the notice of deficiency, waiver, and in the "Other Information" section of the computation statement (RAR):

"We granted full relief to [Name of requesting spouse] under IRC Sections 6015(b), (c), or (f), from the joint and several liability determined in this notice of deficiency. We will send a separate letter to each spouse regarding our decision to grant full relief."

In addition, send Letter 3323, Notice to non-electing Spouse of Final Determination on Innocent Spouse Claim, by regular mail to the nonrequesting spouse at the same time the notice of deficiency is issued to the nonrequesting spouse. Also send Letter 3279, Final Determination Letter, by certified mail to the requesting spouse, as notice that full relief was allowed, at the same time the notice of deficiency and Letter 3323 are issued to the non-requesting spouse.