



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.15.12

JUNE 7, 2021

## EFFECTIVE DATE

(06-07-2021)

## PURPOSE

- (1) This obsoletes IRM 25.15.12, Special Topics, Relief from Joint and Several Liability, Appeals Procedures.

## MATERIAL CHANGES

- (1) The contents of this IRM were revised, updated, and moved to IRM 8.7.12, Appeals, Technical and Procedural Guidelines, Appeals Innocent Spouse Procedures. In some instances, certain guidance was omitted from IRM 8.7.12 as indicated below. This IRM will be made obsolete simultaneously with the publishing of IRM 8.7.12.

IRM Reference	Reason for Change
25.15.12.1	<b>Overview of the Innocent Spouse Appeals Process</b> - Moved to IRM 8.7.12.2, Joint and Several Liability
25.15.12.1.1	<b>Common Terms Applicable to Innocent Spouse Cases</b> - Moved to IRM 8.7.12.1.5, Terms and Acronyms, and IRM 8.7.12.2, Joint and Several Liability
IRM 25.15.12.1.2	<b>Types of Cases That Can be Innocent Spouse Cases</b> - Moved to IRM 8.7.12.2.1, Types of Cases That Can Be Innocent Spouse Cases
IRM 25.15.12.1.3	<b>Disclosure of Information</b> - Moved to IRM 8.7.12.2.2, Disclosure of Information
25.15.12.2	<b>References Available to Appeals</b> - Moved to IRM 8.7.12.1.6, Related Resources
25.15.12.3	<b>Account and Processing Support (APS) Responsibilities for Innocent Spouse Cases</b> - Moved content to IRM 8.20.5.1.4, Program Reports
25.15.12.4	<b>IDRS/ISTS Controls</b> - Moved content to IRM 8.7.12.4, IDRS/ISTS Controls
25.15.12.5	<b>APS Establishes ACDS Controls</b> - Moved content to IRM 8.7.12.3.3, Additional Card-In Information
25.15.12.5.1	<b>Carding the Joint Return Work Unit as Key Case</b> - Moved content to IRM 8.7.12.3.1, Joint Return Work Unit as Key Case
25.15.12.5.1.1	<b>Joint Return Key Case Record</b> - Moved content to IRM 8.20.5.29.5.1.1, Joint Return Key Case Carding, and included this IRM reference in IRM 8.7.12.3.1, Joint Return Work Unit as Key Case
25.15.12.5.1.2	<b>Requesting Spouse Related Record</b> - Moved content to IRM 8.20.5.29.5.1.2, Requesting Spouse Related Case Carding, and included this reference in IRM 8.7.12.3.1, Joint Return Work Unit as Key Case
25.15.12.5.1.3	<b>Non-Requesting Spouse Related Record</b> - Moved content to IRM 8.20.5.29.5.1.3, Non-Requesting Spouse Related Case Carding, and included this reference in IRM 8.7.12.3.1, Joint Return Work Unit as Key Case

IRM Reference	Reason for Change
25.15.12.5.2	<b>Carding the Separate Return Work Unit (For Married Taxpayers Who Filed Separate Returns in Community Property States)</b> - Moved content to IRM 8.7.12.3.2, Separate Return Work Unit For Married Taxpayers Who Filed Separate Returns in Community Property States
25.15.12.5.2.1	<b>Requesting Spouse Key Case Record</b> - Moved content to IRM 8.20.5.29.5.2.1, Requesting Spouse Key Case Carding, and included this reference in IRM 8.7.12.3.2, Separate Return Work Unit For Married Taxpayers Who Filed Separate Returns in Community Property States
25.15.12.5.2.2	<b>Non-Requesting Spouse Related Record</b> - Moved content to IRM 8.20.5.29.5.2.2, Non-Requesting Spouse Related Record, and include this reference in IRM 8.7.12.3.2, Separate Return Work Unit For Married Taxpayers Who Filed Separate Returns in Community Property States
25.15.12.6	<b>Assignment of Innocent Spouse Cases</b> - Deleted this content
25.15.12.7	<b>Appeals Innocent Spouse Letters and Forms</b> - Incorporated this guidance into IRM 8.7.12.3, Appeals Technical Employee's Receipt of Innocent Spouse Case, IRM 8.7.12.10, Closing an Innocent Spouse Request, IRM 8.7.12.11, Notice of Deficiency with IRC 6015 Relief Determination, and Exhibit 8.7.12-1, Initial Contact Letters. Other changes included the following: <ul style="list-style-type: none"> <li>• Removed guidance on the use of Form 870-IS</li> <li>• Moved content from IRM 25.15.12.7.1 to IRM 8.7.12.6.2, Deceased Non-Requesting Spouse</li> <li>• Deleted obsolete information on UALs shown in IRM 25.15.12.7.2</li> </ul>
25.15.12.8	<b>Preliminary Review by the AO</b> - Moved paragraph (2) on expedite case treatment to IRM 8.7.12.3, Appeals Technical Employee's Receipt of Innocent Spouse Case, and incorporated other information into IRM 8.7.12 and IRM 8.20
25.15.12.9	<b>Initial Contact</b> - Incorporated into IRM 8.7.12.3, Appeals Technical Employee's Receipt of Innocent Spouse Case
25.15.12.10	<b>Appeals Consideration</b> - Incorporated into IRM 8.7.12.9, Appeals Consideration, and other IRM 8.7.12 guidance
25.15.12.11	<b>Notice and Participation of NRS</b> - Moved content and its subsection to IRM 8.7.12.6, Notice and Participation of NRS, and its subsection
25.15.12.12	<b>Tacit Consent Factors</b> - Moved content to IRM 8.7.12.8.1, Tacit Consent Factors
25.15.12.13	<b>Forgery</b> - Moved content to IRM 8.7.12.8.2, Forgery
25.15.12.14	<b>Innocent Spouse Raised During Consideration of a Non-docketed Case</b> - Moved this content and its subsection to IRM 8.7.12.9.2, Innocent Spouse Raised During Consideration of a Non-Docketed Case
25.15.12.15	<b>AUR/Innocent Spouse Cases</b> - Moved content and its subsections to IRM 8.7.12.9.2, AUR/Innocent Spouse Cases, and its subsections
25.15.12.16	<b>CDP/EH and Innocent Spouse Cases</b> - Moved content to IRM 8.7.12.13, CDP/EH and Innocent Spouses Cases.

<b>IRM Reference</b>	<b>Reason for Change</b>
25.15.12.17	<b>Hoyt Investors and IRC 6015(c)</b> - Moved content to IRM 8.7.12.5.2.2.1.1, Hoyt Investors and IRC 6015(c).
25.15.12.18	<b>Barred Statute One Signature (BSOS)</b> - Moved content to IRM 8.7.12.14, Barred Statute / One Signature (BSOS).
25.15.12.19	<b>Separate Assessment Module Overview</b> - Moved content and its subsections to IRM 8.7.12.15, Split Spousal Assessments Overview, and its subsections.
25.15.12.20	<b>Settlement Computation Preparation</b> - Incorporated this information into IRM 8.7.12.12, Settlement Computation.
25.15.12.21	<b>Notice of Determination Under IRC 6015</b> - Revised, reorganized, and incorporated this guidance into IRM 8.7.12.10.3, Post-Assessment IRC 6015 Relief Determination, and excluded APS instructions now contained in IRM 8.20.6.26.1, Innocent Spouse Notice of Determination Procedures
25.15.12.22	<b>Rescinding/Issuing a Second Final Determination Letter</b> - Revised and moved to IRM 8.7.12.10.3, Post-Assessment IRC 6015 Relief Determination, and IRM 8.7.12.6, Issuing a Second Final Determination Letter
25.15.12.23	<b>Notice of Deficiency Under IRC 6015</b> - Revised, reorganized, and incorporated this guidance into IRM 8.7.12.11, Notice of Deficiency with IRC 6015 Relief Determination, and its related subsections
25.15.12.24	<b>Form 8857 Filed During the 90/150-Day Period</b> - Revised and moved content to IRM 8.7.12.10.4, Form 8857 Filed During the 90-Day or 150-Day Period.
25.15.12.25	<b>Docketed Innocent Spouse Cases</b> - Revised and moved content and its subsections to IRM 8.7.12.9.3, Docketed Innocent Spouse Cases, and its subsection.
25.15.12.26	<b>APS Closing Procedures</b> - Deleted this information that is now contained in IRM 8.20.7.40, Innocent Spouse Case Overview, and its subsections.
25.15.12.27	<b>Validation Reports</b> - Moved content to IRM 8.7.12.1.4, Program Reports.
25.15.12.27	<b>Reconsiderations</b> - Revised and moved content to IRM 25.12.17, Reconsiderations.
Exhibit 25.15.12-1	<b>Innocent Spouse - ACDS Statute Date/Code Table</b> - Removed this content, now contained in Exhibit 8.20.5-1, Innocent Spouse - ACDS STATDATE/Statute CODE Tables, and included this reference in IRM 8.7.12.3.1(3).

### EFFECT ON OTHER DOCUMENTS

IRM 25.15.12, Relief from Joint and Several Liability, Appeals Procedures, dated October 28, 2014, is obsolete as of the date of this transmittal.

### AUDIENCE

Appeals Employees

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