



Notice 1213

(August 1998)

Changes to Innocent Spouse Rules

The March 1998 version of Form 8857, Request for Innocent Spouse Relief, no longer reflects current tax law as a result of the Internal Revenue Service Restructuring and Reform Act of 1998. The new law applies to any tax liability arising after July 22, 1998. It also applies to a prior tax liability which was unpaid as of that date.

Form 8857 and its instructions are currently being revised. The new version will be available in the near future. If you want to file for innocent spouse relief before the revised instructions are available, please disregard the following items on the March 1998 form.

- The **Caution** above line 3. You now can file Form 8857 if the additional tax due is \$500 or less.
- The word "grossly" wherever used. You are no longer restricted to having "grossly" erroneous items to qualify for innocent spouse relief.

Please use the instructions only as a guide in completing the form and for address and assistance information. The instructions do not reflect the new tax law.

Pub. 971, Innocent Spouse Relief (4-98), is also being revised.

If you have any questions or need help in completing the form, call 1-800-829-1040.

