

## Announcement 98-95

### Revisions to Form 8857

---

#### Purpose

The purpose of this announcement is to request public comments on the revised Form 8857, Request for Innocent Spouse Relief (And Allocation of Liability and Equitable Relief). Form 8857 is being revised to reflect section 3201 of the IRS Restructuring and Reform Act of 1998.

**Note:** *The revised Form 8857 in this announcement is subject to change and OMB approval before final release.*

---

#### Revisions to Form 8857

The revisions include the following:

- The requirement that filers need to have over \$500 of additional tax due in order to request relief is eliminated.
  - Procedures are provided for requesting innocent spouse relief, allocation of liability, and equitable relief.
  - Explanations of the law changes and types of relief are added to the instructions.
- 

#### Benefits of the revisions

The revised Form 8857 will:

- Help filers become aware of the new tax law.
  - Provide filers a means to request the various types of relief.
  - Help filers by providing simple explanations of the new tax law and guidance for completing the form.
  - Allow the IRS to improve control and processing of the requests by highlighting the Cincinnati Service Center filing address.
- 

#### Comments requested

The IRS would like to receive comments on the proposed revisions to Form 8857 from interested parties by November 30, 1998. Send written comments to:

Chairman, Tax Forms Coordinating Committee  
Internal Revenue Service, OP:FS:FP, Room 5577  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Alternatively, you may send comments to the Chairman, TFCC, by fax at (202) 622-5025, or e-mail to [tfpmail@publish.no.irs.gov](mailto:tfpmail@publish.no.irs.gov)

After the end of the comment period, the IRS will evaluate the documents received and announce the final changes to Form 8857. Although we will not be able to respond to each comment, we will carefully consider all of them.

---