



Department of the Treasury
 Internal Revenue Service
 Independent Office of Appeals
 324 25th Street, Suite 6001
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 Ogden, UT 84401-2344

Date: 03/02/2026

Person to contact:
 Name: Cynthia L Gray
 Employee ID Number: 1000143767
 Phone: 801-620-4499
 Hours: 6:00 am - 4:00 pm
 Monday - Thursday

KRISTY [REDACTED]
 [REDACTED] CA [REDACTED] 5

Re:
 Innocent Spouse
 Tax years:
 12/2020 12/2021
 Form:
 12509
 Taxpayer ID number:
 7616

Certified Mail 9307 1001 [REDACTED]

Dear Kristy [REDACTED]

We considered an appeal of the IRS's determination on your Form 8857, Request for Innocent Spouse Relief, and made our final determination. In this letter, we explain our decision and the steps you can take if you disagree with us.

For tax years	You are:	Under Internal Revenue Code Sections
2020	Allowed partial relief	6015(f)
2021	Allowed partial relief	6015(f)

Because:

For tax years 2020 and 2021, you showed you were eligible for relief for part of the amount you requested. We allowed relief for \$309,744.00 and denied relief for \$56,889.00. You remain jointly responsible for the amount we didn't grant relief.

See the enclosed allocation worksheet for information about how we separated the tax liability.

What to do if you disagree with our decision

If you disagree with our decision, you can petition the U.S. Tax Court for a review of our determination before making any payments. You have 90 days from the date of this letter to file a petition with the U.S. Tax Court. For small tax cases (when the amount of relief sought is \$50,000 or less), the Tax Court has an optional simplified procedure you can elect. If you intend to file a petition for multiple tax years and the total amount in dispute for all tax years exceeds \$50,000, this simplified procedure is not available to you.

You can download a fillable petition form and get information about filing at ustaxcourt.gov. The Tax Court encourages petitioners to electronically file petitions. You can eFile your completed petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. Or you may send the completed petition to:

United States Tax Court
 400 Second Street, NW
 Washington, DC 20217

