



Department of the Treasury  
 Internal Revenue Service  
 Independent Office of Appeals  
 7940 Kentucky Drive  
 Stop 460T  
 Florence, KY 41042

Date: 09/30/2024

Person to contact:  
 Name: Mark K Lewis  
 Employee ID Number: 0196217  
 Phone: 859-938-1201  
 Hours: 8:00 AM - 4:00PM  
 Re:  
 Income  
 Tax years:  
 12/2012 12/2013  
 Form:  
 Non Master File  
 Taxpayer ID number:  
 131-66-3300

STACY E [REDACTED]  
 [REDACTED] NY [REDACTED]

**Certified Mail: 9307 1001 1300 0177 0761 08**

Dear Stacy E [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
2012 2013	Allowed partial relief	6015(f)

Because:

For tax years listed above, you showed you were eligible for relief for part of the amount you requested. However, because your income or deductions caused part of the unpaid tax, we denied relief of that part. We can't relieve you of tax assessed against your income when you didn't have enough withholding or estimated payments.

**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](http://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](http://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

Be sure to include a copy of this notice and any attachments with the petition and the filing fee payable online, or by mail or in person using a check or money order made out to Clerk, U.S. Tax Court. Do not send your petition to the IRS Independent Office of Appeals; you must file your petition with the Tax Court.