



IRS

Department of the Treasury
Internal Revenue Service

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Notice **1263** (Rev. 12-2000)
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Notification to Your Spouse or Former Spouse About Your Claim

The law requires us to tell your spouse (or former spouse) that you've requested innocent spouse relief. Your spouse (or former spouse) has the right to provide us with information and receive information from us about your request.

If you've been a victim of domestic violence and fear that filing a claim for innocent spouse relief will result in retaliation, please write the term **Potential Domestic Abuse Case** at the top of **Form 8857, Request for Innocent Spouse Relief**. This term will alert us to the sensitivity of your situation. Please also fully explain to us your concerns in a statement attached to your claim. In addition, please explain why you qualify for innocent spouse relief.

We will not release to your spouse (or former spouse) your new name, address, information about your employer, phone number or FAX number, or other information not related to making a determination about your claim.

(We need to inform you that the designation — **Potential Domestic Abuse Case** — doesn't grant you special consideration when we make our decision. However, evidence of abuse is one factor that the IRS may consider for certain types of relief.)
