



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.15.2

OCTOBER 18, 2023

EFFECTIVE DATE

(10-18-2023)

PURPOSE

- (1) This transmits revised IRM 25.15.2, Relief from Joint and Several Liability, General Procedures/Employees with Taxpayer Contact.

MATERIAL CHANGES

- (1) IRM 25.15.2.1.6 - Added the new reference for Resource Guide for Managers.
- (2) IRM 25.15.2.2 - Updated the new IRM for Appeals.
- (3) IRM 25.15.2.3(2) - Corrected toll free number.
- (4) IRM 25.15.2.4 - Corrected the title for IRM 25.15.8, Revenue Officer Procedures for Working Innocent Spouse Relief Cases.
- (5) Editorial changes have been made throughout this IRM. Updated the wording from **claim** to **request**.

EFFECT ON OTHER DOCUMENTS

IRM 25.15.2, General Procedures/Employees With Taxpayer Contact, dated September 08, 2020 is superseded.

AUDIENCE

Employees in all business operating divisions who have contact with taxpayers inquiring about an innocent spouse issue.

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25.15.2

General Procedures/Employees With Taxpayer Contact

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25.15.2.1
(11-03-2017)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides general guidance for employees who have contact with taxpayers who may inquire about innocent spouse relief.
- (2) **Audience:** Employees in all business divisions who have contact with taxpayers who may inquire about innocent spouse relief.
- (3) **Policy Owner:** The policy owner is the SB/SE Director, Exam - Field and Campus Policy.
- (4) **Program Owner:** The program owner is SB/SE Campus Exam and Field Support.
- (5) **Program Goals:** The program goals are to properly inform taxpayers regarding provisions available for innocent spouse relief, route requests for innocent spouse relief, and advise taxpayers of the effects of applying for innocent spouse relief to collection matters, including the suspension of the statute of limitations for collection.

25.15.2.1.1
(11-03-2017)
Background

- (1) This IRM provides general guidance to employees to use when answering taxpayer inquiries regarding innocent spouse relief provisions.
- (2) Married taxpayers may elect to file joint returns with their spouse per IRC 6013. Married taxpayers who file joint returns under 6013:
 - a. Have joint and several liability with respect to the income tax liability.
 - b. Are each responsible for the accuracy and completeness of the return.
 - c. Are each responsible for the payment of the income tax liability reported on the return as well as any deficiency (additional tax), penalties, additions to tax, and interest.
- (3) Taxpayers who file a joint return may seek relief from joint and several liability under IRC 6015 from income tax liability, as well as penalties, additions to tax, and interest, per the relief provisions enacted in the Revenue Reconciliation Act of 1998 (RRA 98). See IRM 25.15.3, Technical Provisions of IRC 6015, for more information.
- (4) Taxpayers who are subject to community property laws may also be relieved from liability under certain conditions per IRC 66. See IRM 25.15.5, Relief from Community Property Laws, for more information.

25.15.2.1.2
(11-03-2017)
Authority

- (1) The information in this IRM is based upon the following authorities:
 - a. IRC 66, Treatment of Community Income.
 - b. 26 CFR sections 1.66-1 through 1.66-5, are the regulations providing guidance on the treatment of community property.
 - c. IRC 6015, Relief from joint and several liability on joint return.
 - d. 26 CFR sections 1.6015-1 through 1.6015-9, including notice of proposed rulemaking (REG-132251-11) published in the Federal Register (78 FR 49242) on August 13, 2013, and notice of proposed rulemaking (REG-134219-08) published in the Federal Register (80 FR 72649-01) on November 20, 2015. These regulations provide guidance on relief from joint and several liability.
 - e. 26 CFR section 301.7122-1, Compromises.
 - f. IRC 6159, Agreements for payment of tax liability in installments.
 - g. 26 CFR section 301.6159-1, Agreements for payment of tax liabilities in installments.

- h. IRC 6103(e) regarding disclosure of joint return to either spouse or authorized representative.
- i. IRC 6213(a) regarding the right to raise innocent spouse relief in a petition for redetermination of a deficiency.

25.15.2.1.3
(09-08-2020)
Responsibilities

- (1) The Director, Examination - Field and Campus Policy, reports to the Director, Headquarters Examination, and is responsible for the delivery of policy and guidance that impacts the field and campus examination process. See IRM 1.1.16.3.5.1, Field and Campus Policy, for additional information.
- (2) Campus Exam and Field Support reports to the Director, Examination - Field and Campus Policy, and is the group responsible for providing Servicewide policy guidance on compliance processes that relate to campus examination operations, and support Field Exam and Specialty programs in SB/SE and Large Business & International (LB&I). See IRM 1.1.16.3.5.1.5, Campus Exam and Field Support, for additional information.
- (3) All employees with taxpayer contact may receive inquiries about innocent spouse relief and should be able to advise such taxpayers of their rights, how to file a request for relief, and the effects of such a request on various collection scenarios. See IRM 25.15.1, Introduction, and Pub 971, Innocent Spouse Relief, for more information.
- (4) Management officials in the Area Offices and Campuses oversee the employees who may receive such inquiries and must ensure the proper information regarding innocent spouse relief requests is provided.
- (5) If, during a taxpayer contact, it appears that a hardship situation may exist and the taxpayer's issue cannot be resolved the same day, refer taxpayers to the Taxpayer Advocate Service (TAS) when TAS criteria are met. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for more information.

Note: The definition of "same day" is within 24 hours. "Same day" cases include cases that can be resolved completely within 24 hours, as well as cases in which steps have been taken within 24 hours to begin resolution of the taxpayer's issue. Do not refer "same day" cases to TAS unless the taxpayer asks to be transferred to TAS and the case meets TAS criteria. Refer to IRM 13.1.7.5, Same Day Resolution by Operations, for more information. When you refer cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), and forward to TAS.

- (6) The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten fundamental rights. See IRC 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, *Your Rights as a Taxpayer* or visit [irs.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights).

25.15.2.1.4
(09-08-2020)
Terms

- (1) Innocent spouse request, or request for innocent spouse relief - A request for innocent spouse relief filed on Form 8857, Request for Innocent Spouse Relief, or a written statement containing the same information required on the Form 8857 and that is signed under penalties of perjury.
- (2) Requesting Spouse or RS - the spouse making the request for relief.
- (3) Non-Requesting Spouse or NRS - the spouse not making the request for relief.

25.15.2.1.5
(11-03-2017)
Acronyms

- (1) The following table lists commonly used acronyms and their definitions used throughout this IRM:

Acronym	Definition
AC	Action Codes - used with certain Transaction Code inputs.
AUR	Automated Underreporter - campus operation that issues notices to taxpayers based on automated matching of income documents to filed returns.
CCISO	Cincinnati Centralized Innocent Spouse Operation - campus operation that receives innocent spouse requests that are filed, makes innocent spouse relief determinations, and coordinates relief determinations with other areas of the Service.
CSED	Collection Statute Expiration Date - the date the statutory period for collecting a particular tax expires.
DLN	Document Locator Number - the number used by the Service to file and find documents.
ENMOD	Entity Module - An IDRS Command Code that returns information on an entity, such as name, address, telephone number and other data unique to that individual entity.
IDRS	Integrated Data Retrieval System - the database containing taxpayer account and entity information.
IMF	Individual Master File - the database containing account information for individual taxpayers.

Acronym	Definition
MFT	Master File Tax - the part of IDRS that contains tax account information.
NMF	Non-Master File - a database that contains tax account information that cannot be contained on Master File Tax.
NRS	Non-Requesting Spouse - the spouse not making a request for innocent spouse relief.
RS	Requesting Spouse - the spouse making the request for innocent spouse relief.
TAS	Taxpayer Advocate Service - an independent organization within the IRS that helps taxpayers resolve problems with the IRS and recommends changes that will prevent future problems. See IRM 13, Taxpayer Advocate Service, for more information.
TC	Transaction Code - codes that are used on taxpayer accounts to indicate certain actions and activities.
TIN	Taxpayer Identification Number - most commonly the taxpayer's individual Social Security Number.

25.15.2.1.6
(10-18-2023)

Related Resources

- (1) Other IRM chapters provide information on single topics that pertain to more than one function. Compliance employees are responsible for researching and utilizing information contained in all reference materials. The following is a list of IRM chapters pertaining to Examination programs (not all inclusive):

- IRM 1.4, Resource Guide for Managers
- IRM 3, Submission Processing
- IRM 4, Examining Process
- IRM 4.13, Audit Reconsideration
- IRM 4.19.13.13, Statutory Notices
- IRM 5, Collecting Process
- IRM 8, Appeals
- IRM 11.3, Disclosure of Official Information
- IRM 13, Taxpayer Advocate Service
- IRM 20.1, Penalty Handbook
- IRM 20.2, Interest
- IRM 21.1, Accounts Management and Compliance Services Operations
- IRM 21.1.3.2, General Disclosure Guidelines

- IRM 21.3, Taxpayer Contacts
- IRM 21.3.7, Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
- IRM 25.1, Fraud Handbook.
- IRM 25.6, Statute of Limitations
- IRM 25.12, Delinquent Return Refund Hold Program
- IRM 25.15, Relief from Joint and Several Liability
- IRM 25.15.3, Technical Provisions of IRC 6015
- IRM 25.15.5, Relief from Community Property Laws

- (2) Additional information regarding procedural and technical aspects of the Innocent Spouse Program is available at <http://mysbse.web.irs.gov/examination/tip/innocentspouse/default.aspx>, and throughout IRM 25.15, Relief from Joint and Several Liability.

25.15.2.2
(10-18-2023)
Taxpayer Inquiries

- (1) If a taxpayer inquires about the relief from joint and several liability provisions, the following resources are available:
- IRM 8.7.12, Appeals Innocent Spouse Case Procedures.
 - IRM 25.15.1, Introduction, contains general information for all employees.
 - IRM 25.15.6, Field Examination Procedures, for Area Office examiners.
 - IRM 25.15.8, Revenue Officer Procedures for Working Innocent Spouse Relief Cases, for Revenue Officers. IRM 25.15.18, Innocent Spouse Relief Processing Procedures, for CCISO employees.
- (2) Pub 1, Your Rights as a Taxpayer, explains how to request innocent spouse relief, and is available at <http://www.irs.gov/forms-pubs> or by calling 800-TAX-FORM (800-829-3676).
- (3) Information about Form 8857, Request for Innocent Spouse Relief, and its instructions is available at <https://www.irs.gov/forms-pubs/about-form-8857>, or by calling 800-TAX-FORM (800-829-3676).
- (4) Also see Pub 971, Innocent Spouse Relief, at <https://www.irs.gov/publications/p971/index.html>, for more information.

25.15.2.2.1
(11-03-2017)
Installment Agreements in Effect

- (1) If the taxpayer files a Form 8857 and has an installment agreement in effect, he or she must decide whether or not to continue making installment payments while the request for relief is considered. Inform the taxpayer of the following consequences:
- a. If the requesting spouse (RS) does not continue to make installment payments, the taxpayer may be in default of the installment agreement. See IRM 5.14.11.3, Reasons for Proposing Termination (Defaulting) of Installment Agreements, for more information. The Service may terminate a RS's installment agreement that is in default but cannot collect on the tax liability while the request for relief is being considered and for 90 days after the request for relief is denied. If the request for relief is denied and the case has become final, the Service may resort to its normal collection procedures in order to collect the tax liability in full. See Treas. Reg. 1.6015-7(c) for more information. If RS does not continue to make installment payments and relief is granted, the Service will not pursue collection to the extent that relief is granted.

- b. If the RS continues to make installment payments and relief is denied, RS should continue to make installment payments under the installment agreement until the installment agreement ends by its terms or is superseded by a new installment agreement.
 - c. If the RS continues to make installment payments and relief is granted under **IRC 6015(b) or IRC 6015(f)**, the taxpayer may be entitled to a refund of these payments. See IRC 6015(g) for more information.
 - d. If the RS continues to make installment payments and the request for relief is granted under **IRC 6015(c)**, the taxpayer will **not** be entitled to a refund. IRC 6015(g)(3) prohibits credits or refunds for an election under IRC 6015(c).
- (2) The RS or the non-requesting spouse (NRS) may wish to renegotiate an installment agreement (e.g., in cases of hardship or changed financial condition).

Note: See IRM 25.15.8.7.1.3, Impact on an Installment Agreement, and IRM 5.14.4.4, Joint and Several Liability Relief Under IRC Section 6015 and Installment Agreement Requests, for more information.

25.15.2.3
(10-18-2023)
**Location for Taxpayer to
File Form 8857**

- (1) The employee should instruct the taxpayer to mail or fax the completed and signed Form 8857 to the Cincinnati Centralized Innocent Spouse Operation (CCISO).
- a. Mail to:
Internal Revenue Service
7940 Kentucky Drive
Stop 840F
Florence , KY 41042-2915
 - b. or, fax the completed and signed Form 8857 to:
(855) 233-8558

Note: A photocopied or faxed signature is acceptable. An authorized Power of Attorney (POA) signature (per CFINK or Form 2848) on Form 8857, Request for Innocent Spouse Relief, is considered a valid signature. See IRM 25.15.18.5.1.2, Initial Screening, for more information.

- (2) Inform the taxpayer that they will be contacted within 30-45 days from the time the IRS receives their form. If the taxpayer has not heard from CCISO after 45 days, they can contact CCISO at 855-851-2009, which operates from 7:30 a.m. to 3:30 p.m. Eastern Standard (or Daylight Savings) Time.

Caution: This phone number should only be used by taxpayers who have filed requests for innocent spouse relief. Other issues, including Injured Spouse, CANNOT be addressed by the employees at this number.

25.15.2.4
(10-18-2023)
**Direct Receipt of Form
8857**

- (1) When an employee receives a completed Form 8857 (or similar statement) directly from the taxpayer, the employee should follow instructions applicable to their business division or operation. For instance:
- a. Revenue Officers, see IRM 25.15.8, Revenue Officer Procedures for Working Innocent Spouse Relief Cases.

- b. Area Office Examination employees receiving a request on an open examination should submit the Form 8857 to their Area Innocent Spouse Coordinator. See IRM 25.15.6.5.3, Form 8857 - Received from Taxpayer, for more information.
- c. Submission Processing, follow the instructions in IRM 25.15.2.4.1, Returns Received in Submission Processing Area.
- d. All other employees must submit the Form 8857, or equivalent statement, to CCISO within 10 days of receipt. Date stamp the receipt date on the innocent spouse request (Form 8857 or its equivalent), and immediately mail or fax the form to:
Cincinnati Centralized Innocent Spouse Operation
7940 Kentucky Drive
Stop 840F
Florence, KY 41042-2915
Fax: 855-233-8558
- e. Document the receipt and transmission of the request for innocent spouse relief in case file, AMS, or other history item as applicable.

25.15.2.4.1
(09-08-2020)
**Returns Received in
Submission Processing
Areas**

- (1) If the Form 8857 (or written statement containing the information required in Form 8857 and signed under penalty of perjury) is attached to an original or amended tax return:
 - a. Detach and date stamp the correspondence, Form 8857, and all supporting documentation.
 - b. Send all requests **daily** to:
Cincinnati Centralized Innocent Spouse Operation
7940 Kentucky Drive, Stop 840F
Florence, KY 41042-2915
 - c. Enter computer condition code (CCC) "3" on the return and forward the return for processing. See IRM 3.11.3.6.2.12, Form 8857, Innocent Spouse Relief Request, for more information.

25.15.2.4.2
(11-03-2017)
**Innocent Spouse
Indicator Transaction
Code (TC) 971/972**

- (1) Generally, upon the filing of a processable innocent spouse relief request, the IRS is prohibited from taking certain collection actions against the RS and the RS's Collection Statute Expiration Date (CSED) may be suspended. The IRS will stop all potential collection action by inputting TC 971 action code (AC) 065. This code can be input on Master File Tax (MFT) 30, MFT 31, and Non-Master File (NMF). The input of TC 971 AC 065 sets an "L-" freeze which prohibits offsets and prevents notices from being issued except for CP 521, Monthly Installment Agreement (IA) Payment Reminder, and CP 71, Taxes Still Owed - Annual Reminder. Form 3177, Notice of Action for Entry on Master File, should be prepared to request input of TC 971 AC 065.
 - a. The input of TC 971 AC 065 triggers the generation of the innocent spouse freeze code "L-".
 - b. The TC 971 AC 065 will identify the spouse filing the request for relief. See paragraph (3) below.
 - c. The TC 971 AC 065 will track the possible suspension of the CSED.
 - d. There may be multiple open TC 971 AC 065 on an account module.
 - e. The TC 971 AC 065 is reversed at the completion of the request determination with a TC 972 AC 065.

- f. If there are two or more TC 971 AC 065 with the same taxpayer identification number (TIN), do not reverse with TC 972 AC 065 until the case is complete. Input of a TC 972 AC 065 will reverse all TC 971 AC 065 and release the L- freeze code.

Note: If the employee does not have the capability of inputting these transaction codes, contact the appropriate area or campus IRC 6015 or Innocent Spouse Coordinator, requesting the coordinator input the codes.

- (2) TC 971 AC 065 is **not** required if there is no need to stop collection activity (e.g., no balance due or pending assessment when the request is received). This can occur when the:
 - a. tax is fully paid when the request is filed;
 - b. request is actually an injured spouse claim;
 - c. request is unprocessable; or
 - d. request is premature and there is no deficiency or underpayment.

Exception: A TC 971 AC 065 is required to be entered if the request is being worked by an Area Office examiner and a TC 420 is present.

Caution: If you are refunding a payment to the RS that will create a balance due and the request is still pending, you need to input the TC 971 AC 065.

- (3) TC 971 AC 065 requires an additional data entry on Form 3177, Notice of Action for Entry on Master File, to identify the spouse filing the request for relief.
 - a. If the primary taxpayer is the RS, leave the TIN field blank.
 - b. If the secondary taxpayer is the RS, enter the TIN of the secondary spouse in the TIN field.
- (4) An additional data entry (date Form 8857 was filed) is required for the TC 971 AC 065 and TC 972 AC 065 codes to track the CSED. See IRM 25.15.1.8, Statute of Limitations on Collection, relating to information on extending the CSED to determine the appropriate data entry required.
- (5) When inputting TC 971 AC 065 enter the date the Form 8857 was filed with IRS. This date is the beginning of the CSED suspension date **if** the collection statute is suspended.
- (6) When the final determination on the request for relief is made and the case is completed (e.g., final determination issued but no Tax Court petition is filed), input TC 972 AC 065. In addition, input TC 972 AC 065 when a signed Form 870-IS, Waiver of Collection Restrictions in Innocent Spouse Cases, is received. The TC 972 AC 065 may require an entry for the TIN field, see (3) above. The TC 972 AC 065 releases the L- freeze, which allows the IRS to resume collection against the RS. CCISO employees should refer to IRM 25.15.9.3, Case Closing by Type, for additional information on closing actions. Area Office cases are closed according to IRM 25.15.6.18, Closing Procedures, and IRM 4.8.5.2, Innocent Spouse Cases.
- (7) When inputting TC 972 AC 065 for disallowed and partially allowed IRC 6015(b), IRC 6015(c), or applicable IRC 6015(f) cases (see IRM 25.15.1.8,

Statute of Limitations on Collection), enter one of the following dates for purposes of stopping the suspension of the CSED:

- a. The date the IRS receives a signed Form 870-IS for the RS and it is signed on behalf of the Commissioner, plus 60 days;
- b. If no Tax Court petition was filed, the date 90 days from the mailing date of the final determination letter, plus 60 days; or
- c. If a Tax Court petition was filed, the date the Tax Court decision becomes final, plus 60 days.

Note: There is an exception to the general rule that the collection statute is suspended until the Tax Court decision becomes final. If the RS appeals the Tax Court decision and does not post an appeal bond, the Service is no longer prohibited from resuming collection. Thus, the suspension of the CSED will end 60 days after the filing of a notice of appeal without an appeal bond. Although the Service may resume collection, a policy decision has been made not to collect in these circumstances unless the collection statute is about to expire or collection is in jeopardy. See IRC 7485. Accordingly, TC 972 AC 065 should **not** be input. Because there is no way to indicate on a tax module that collection should not occur while letting the CSED run, Chief Counsel will inform the Headquarters Innocent Spouse policy analyst of cases where the RS appealed the Tax Court. The policy analyst will monitor the case to ensure the collection statute does not expire or that the collection of the liability is not jeopardized.

- (8) When inputting TC 972 AC 065 for cases where the CSED was not extended for the innocent spouse relief request, enter the date the Form 8857 was filed with IRS. This date will be the same date as the date used for TC 971 AC 065 entry, indicating no extension of the CSED.
- (9) When inputting TC 972 AC 065 on requests withdrawn, add 60 days from the date the request to withdraw was received.

25.15.2.4.3
(11-03-2017)

**TC 130 Entire Account
Frozen From Refunding**

- (1) When a TC 971 AC 065 is input, it creates an L– freeze which prevents credit offsets into the module and could allow “erroneous” refunds to the NRS. To prevent refunds from being issued erroneously instead of being offset, the TC 971 AC 065 will generate a TC 130, see (2) below.
- (2) When the TC 971 AC 065 is input, the system automatically generates the TC 130 (document locator number (DLN) will start with “17”) on the NRS in order to prevent an “erroneous” refund. The TC 130 identifies the NRS’s TIN and tax year for which any overpayment should be applied. A CP 44, Refund Delayed Because You May Owe on Another Non-Individual (IMF) Account, generates anytime an overpayment is available from the NRS’s account. The Compliance campus will resolve the CP 44 issue. The RS’s TIN is not listed with the TC 130, so any refund due to the RS will be allowed if the return is filed under the RS’s own TIN.

Caution: A TC 130 will not post if there is no balance due at the time TC 971 AC 065 posts. If Automated Underreporter (AUR)/Exam assesses tax on the MFT 30 you will have to manually input a TC 130.

- (3) There are situations where both spouses request relief. In this scenario, a TC 131 should be input to reverse the automatic TC 130. This will prevent CP 44 from generating unnecessarily.

- (4) ENMOD shows TC 130 followed by the campus designation where the TC 130 was input and a cross-reference TIN where any credits should be applied. Blocking is as follows:
- 000 — Master File Assessment
 - 001 — Offer in Compromise
 - 002 — NMF (DLN of TC 130 will show 2 in the ninth position)
 - 004 — Taxpayer request
- (5) When the innocent spouse request is resolved and it is the **only** issue, input TC 131 to reverse the TC 130. TC 131 **reverses all** TC 130, therefore additional research and caution is needed when more than one TC 130 is present. See IRM 25.15.9.2(5), for more information.

Caution: If there are two TC 130, research to ensure you do not reverse the TC 130 if there is another reason for the TC 130.

Example: There are two TC 130 on ENMOD. One TC 130 is because an innocent spouse request was filed as indicated by the DLN starting with a “17”. The other TC 130 is because there was a NMF (identified by a “2” in the ninth position of the DLN) account. All NMF accounts require a TC 130. In this case, do not input a TC 131.

25.15.2.5
(11-03-2017)
**Area Office
Determinations on
Requests for Relief**

- (1) Determinations on all requests for relief assigned to Area Office employees in all business divisions, will be made by the Compliance function.
- (2) Whenever possible, the same examiner will make the determination for all years for which relief is requested on Form 8857. See IRM 25.15.6, Field Examination Procedures, for more information.

25.15.2.6
(11-03-2017)
**Campus Determinations
on Requests for Relief**

- (1) Innocent Spouse relief requests received by the Service that are not assigned to Area Office employees are processed and worked in CCISO using the procedures in IRM 25.15.18, Innocent Spouse Relief Processing Procedures, and related IRMs.
- (2) CCISO employees use the Integrated Data Retrieval System (IDRS) command code “ESTAB,” with modifier “V” to expedite the request for an original return. For additional information on this command code, see Document 6209, IRS Processing Codes and Information.