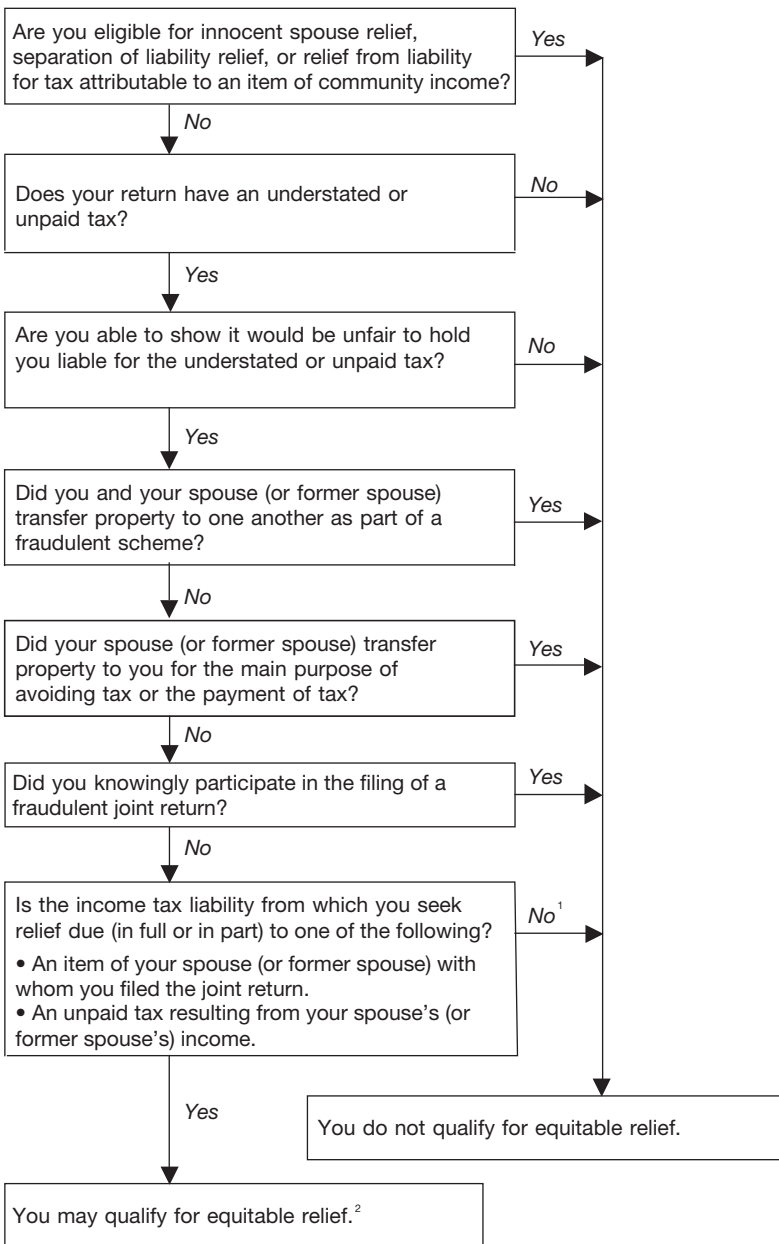


Start Here



¹ You may qualify for equitable relief if you meet any of the exceptions to condition (7) discussed earlier under *Conditions for Getting Equitable Relief*.

² You must file Form 8857 by the filing deadlines explained earlier in *Exception for equitable relief* under *How To Request Relief*.