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**From:**

**Sent:** Wednesday, April 21, 2010 4:07:32 PM

**To:**

**Cc:**

**Subject:** Injured spouse claim and 106(c) letter

Hi           Per our phone conversation, this e-mail is regarding the injured spouse case that was worked in the Austin Service Center and referred by TAS. Specifically, the taxpayer filed a claim seeking injured spouse relief with the Austin Service Center. The Austin Service Center processed the claim and allocated the refund in accordance with IRS procedures, but the taxpayer disagreed with the allocation. In this instance, because the taxpayer disagrees with the IRS's allocation, the IRS needs to issue the taxpayer a 106C letter partially disallowing her claim so that she may take the issue up with Appeals.

If you have any other questions, or if the information in this e-mail is unclear or not helpful, please contact me.

Regards,