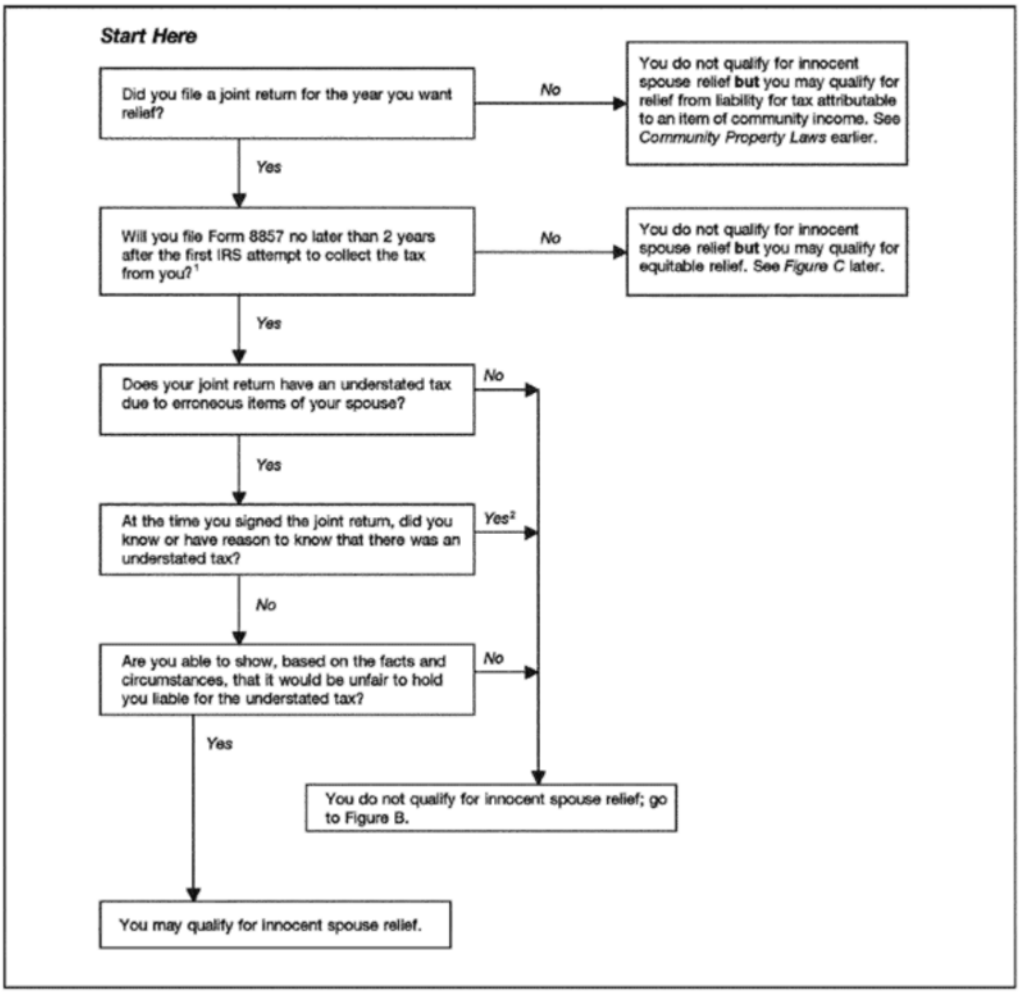
# Appendix 12A

# Flowchart of Innocent Spouse Rules

(See section 1201)

The following flowcharts provide a quick way for determining whether a spouse may qualify for relief. But do not rely on these flowcharts alone. Also read the earlier discussions.

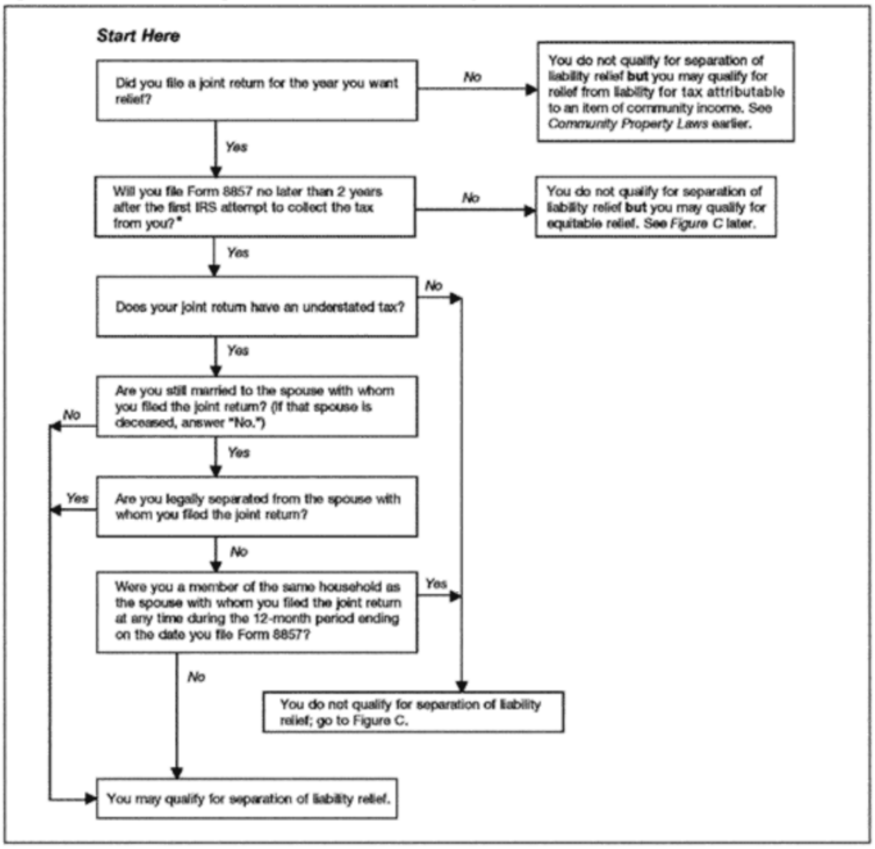
**Figure A. Do You Qualify for Innocent Spouse Relief?**




[1] Collection activities that may start the 2-year period are described earlier under *How To Request Relief.*

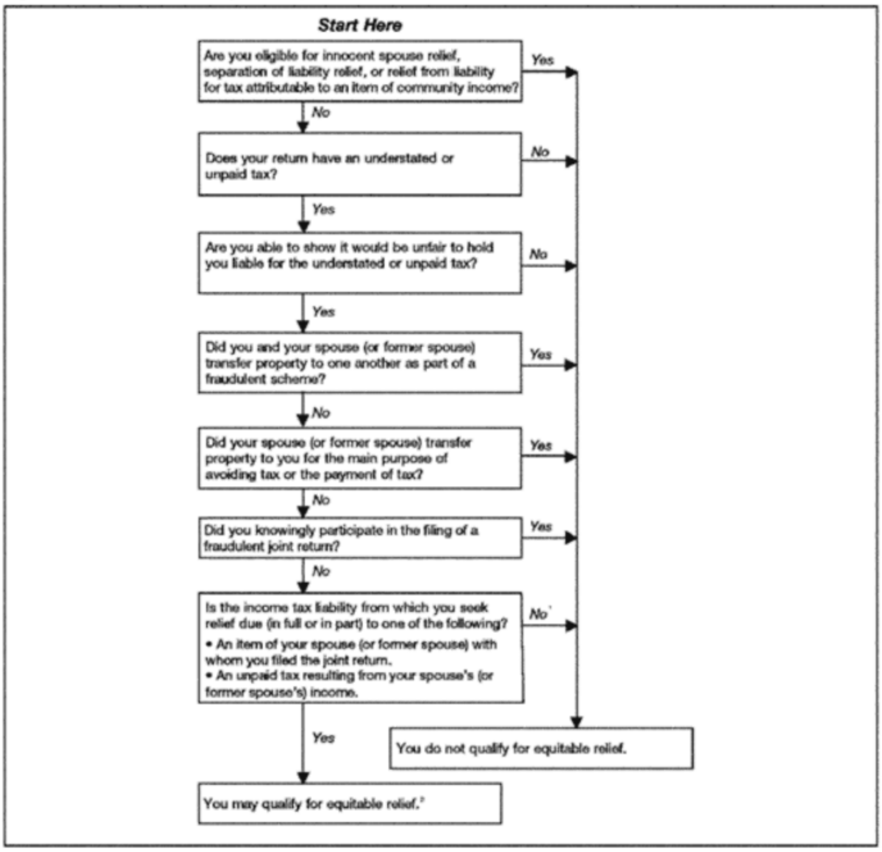
[2] You may qualify for partial relief if, at the time you filed your return, you knew or had reason to know of only a portion of an erroneous item.

## Figure B. Do You Qualify for Separation of Liability Relief?




*Collection activities that may start the 2-year period are described earlier under *How To Request Relief*.

**Figure C. Do You Qualify for Equitable Relief?**




[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.*





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