

CINCINNATI OH 45999-0059

In reply refer to: [REDACTED]  
Jan. 06, 2016 LTR 3657C 3  
[REDACTED] 201112 30 1  
Input Op: [REDACTED] 00021784  
BODC: WI

[REDACTED]  
[REDACTED]  
LANDMARK TAX GROUP  
6 HUTTON CENTRE DR STE 600  
SANTA ANA CA 92707-5780

Social Security Number: [REDACTED]

Form: 1040  
Tax Year(s): 2011

Contact Person: Ms. [REDACTED]  
Employee Identification Number: [REDACTED]  
Contact Telephone Number: [REDACTED] x 448165  
FAX Number: [REDACTED]

Dear Taxpayer:

We received Form 8857, Request for Innocent Spouse Relief. You didn't meet the basic eligibility requirements because:

We determined since you weren't legally married at the end of the tax year(s) shown above, the joint filing status isn't valid. We will remove your name from the account. You're no longer liable for the balance due.

You can do the following to get additional information:

- Review Publication 971, Innocent Spouse Relief. (Visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAXFORM (1-800-829-3676) to get a copy of this publication.)
- Call the contact person shown on the first page of this letter between 8:00 a.m. and 5:30 p.m.(ET) Mon - Fri, or
- Write to us at the address on the first page of this letter.

Please include a copy of this letter and a daytime phone number with the best time to call you.

Daytime phone number ( ) \_\_\_\_\_

Best time to call during the day: \_\_\_\_\_

Remember to keep a copy of this letter for your records.