

Attachment to Form 8857

Please provide any other information you want us to consider Explain Supplemental (Q 24)

MS. ACEVEDO HAD NO RESPONSIBILITY OR INTERACTION WITH MR. BRITTON-HARR'S BUSINESS. SHE ONLY KNEW THAT HE HAD THE BUSINESS AND THE DETAILS HE PROVIDED.

WHEN COMPLETING THEIR 2019 JOINT 1040, SHE HAD NO WAY OF KNOWING THAT HE HAD DONE THE BUSINESS FINANCIALS WRONG, NOT REPORTED INCOME OR ERRONEOUSLY REPORTED DEDUCTIONS. THIS WAS NOT MADE KNOWN TO HER UNTIL AFTER THEIR DIVORCE WHEN THE IRS ASSESSED ADDITIONAL TAXES DUE TO THE ERRORS HE HAD REPORTED (CP 022, 09/18/2023).

KEY POINTS IN SUPPORT OF RELIEF PER I.R.C. §6015(B):

- A JOINT RETURN WAS FILED FOR THE TAX YEARS ENDING 12/31/2019, 12/31/2021.
- MS. ACEVEDO DID NOT RECEIVE ANY SIGNIFICANT BENEFITS IN EXCESS OF NORMAL SUPPORT.
- MS. ACEVEDO HAD NO BUSINESS OR ACCOUNTING BACKGROUND.
- THE TAX LIABILITY FROM WHICH MS. ACEVEDO SEEKS RELIEF IS ATTRIBUTABLE IN FULL TO AN UNDERPAYMENT RESULTING FROM THE NON REQUESTING SPOUSE'S SELF EMPLOYMENT TAX. SPECIFICALLY, NON REQUESTING SPOUSE INCLUDED A NOL CARRYFORWARD, WHICH HE WAS NOT ENTITLED TO WHICH CAUSED HIS COMPANY TO BE PROFITABLE, INCREASING SE INCOME.
- AT THE TIME OF FILING, MS. ACEVEDO DID NOT KNOW AND DID NOT HAVE REASON TO KNOW OF THE ERRONEOUS NOL. SHE LACKED ACTUAL OR CONSTRUCTIVE KNOWLEDGE OF THE NOL/UNDERSTATEMENT.
- MS. ACEVEDO DID NOT HAVE ACCESS TO THE COMPANY RECORDS, NOR WOULD SHE HAVE HAD THE KNOWLEDGE TO UNDERSTAND THEM IF SHE DID HAVE ACCESS.
- TAKING INTO ACCOUNT ALL THE FACTS AND CIRCUMSTANCES, IT IS INEQUITABLE TO HOLD MS. ACEVEDO LIABLE FOR THE DEFICIENCY IN TAX ATTRIBUTABLE TO THE ERRONEOUS NOL.
- MS. ACEVEDO IS SEEKING RELIEF WITHIN TWO YEARS OF THE FIRST COLLECTION ACTIVITY RELATED TO THE LIABILITY.

IN ADDITION, MS. ACEVEDO MEETS THE THRESHOLD REQUIREMENTS OF §6015(C)

- A JOINT RETURN WAS FILED FOR THE TAX YEARS ENDING 12/31/2019, 12/31/2021.
- MS. ACEVEDO IS DIVORCED FROM THE NON-REQUESTING SPOUSE.
- MS. ACEVEDO IS SEEKING RELIEF WITHIN TWO YEARS OF THE FIRST COLLECTION ACTIVITY RELATED TO THE LIABILITY.
- MS. ACEVEDO HAD NO ACTUAL KNOWLEDGE OF THE UNDERSTATEMENT ON THE RETURN.