

New Revision of Publication 971, *Innocent Spouse Relief (And Separation of Liability and Equitable Relief)* (Revised July 2003.)

Announcement 2003–51

Publication 971 discusses the innocent spouse relief provisions available to taxpayers whose spouses improperly report items or omit items on their tax returns.

A new revision of Publication 971 is now available on the IRS website at www.irs.gov. This revision dated July 2003 replaces the June 2002 revision.

This version covers final regulations under Internal Revenue Code section 6015 (relating to guidance for taxpayers requesting relief from joint and several liability).

Paper copies will not be issued for the July 2003 revision. The next revision, which should be out in the fall of 2003, will be available both on the IRS website and in paper copies. That revision will cover part of the final regulations under Internal Revenue Code section 66 (relating to relief from liability arising from community property law) and Revenue Procedure 2003–61 (relating to guidance for taxpayers seeking equitable relief).
