

# **New Revision of Publication 971, *Innocent Spouse Relief (And Separation of Liability and Equitable Relief)***

## **Announcement 2004-24**

Publication 971, revised March 2004, is now available from the Internal Revenue Service. It replaces the July 2003 revision. It discusses the innocent spouse relief provisions available to taxpayers whose spouses improperly report or omit items on their joint tax returns.

You can get a copy of this publication by calling 1-800-TAX-FORM (1-800-829-3676) or by writing to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. The publication is also available on the IRS Internet website at [www.irs.gov](http://www.irs.gov).