Federal Tax Research

Tax Concentration Seminar
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• What limitation period should apply to a taxpayer’s request for innocent spouse relief under section 6015(f)?
• IRC § 6015(f)
  - Relief from joint and several liability on joint return
    - Equitable relief.

  • (f) Equitable relief.
    Under procedures prescribed by the Secretary, if—

    - (1) taking into account all the facts and circumstances, it is inequitable to hold the individual liable for any unpaid tax or any deficiency (or any portion of either); and

    - (2) relief is not available to such individual under subsection (b) or (c),

    the Secretary may relieve such individual of such liability.
Secondary Sources

- Treatises – Print or online
- Tax Practice Articles
- Law Review Articles
- Policy Analysis

Online Tax Databases

- Bloomberg BNA, RIA Checkpoint, Tax Analysts
Treasury Regulations

- Reg. §1.6015-4 Equitable Relief

- Reg. §1.6015-5 Time and manner for requesting relief.

- Prop. Reg. §1.6015-5 Time and manner for requesting relief. (Issued 8/13/2013)
IRS Pronouncements

- IRS Notice 2011-70
- IRS Notice 2012-8
Tax Cases

- Lantz v. Comr., 607 F.3d 479 (7th Cir. 2010), rev'g Lantz v. Comr., 132 T.C. 131 (2009);


- Jones v. Comr., 642 F.3d 459 (4th Cir. 2011).
Legislative History

Prior Law IRC § 6013(e) enacted in 1971

• **PL 105–206 (HR 2676)** July 22, 1998
• INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998
• **Conference Report 105-599**