

# 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)?**

# Legislation (2018)

- IRC § 6015(f)

- Relief from joint and several liability on joint return  
- Equitable relief.

- **(f) Equitable relief-**

**(1) In general.**--Under procedures prescribed by the Secretary, if—

- **(A)** 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
- **(B)** 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

- BloombergLaw, RIA Checkpoint, Tax Notes

# Tax Cases

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

Mannella v. Comr., [631 F.3d 115](#) Mannella v. Comr., 631 F.3d 115 (3d Cir. 2011), rev'g Mannella v. Comr. [132 T.C. 196](#) (2009)

Jones v. Comr., [642 F.3d 459](#) (4th Cir. 2011).

# Treasury Regulations

- [Reg. §1.6015-4](#) Equitable Relief
- [Reg. §1.6015-5](#) Time and manner for requesting relief. (2 year deadline)
- [Prop. Reg. §1.6015-5](#) Time and manner for requesting relief. 8/13/2013
- [Prop. Reg. §1.6015-4](#) Equitable Relief  
11/20/2015

# IRS Guidance

- [Rev. Proc. 2000-15](#)
- [Rev. Proc. 2003-61](#) supersedes 2000-15
- [IRS Notice 2011-70](#)
- [Chief Counsel Notice 2011-017](#)
- [IRS Notice 2012-8](#)
- [Rev. Proc. 2013-34](#) supersedes 2003-61 (Issued 9/16/2013)
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# 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](#)



# 2019 Legislation

- . [H.R. 3151](#) — 116th Congress (2019-2020)  
Taxpayer First Act **Sponsor:** [Rep. Lewis, John \[D-GA-5\]](#) (Introduced 06/06/2019; Became Public Law No. 116-25 07/01/2019)
- Committee Report: H. Rept. 116-39 - TAXPAYER FIRST ACT OF 2019—
  - Clarification of equitable relief from joint liability (sec. 1203 of the bill and sec. 6015 of the Code)

# 2019 Legislation

- [IRC § 6015\(f\)](#)
  - **(f) Equitable relief-**
  - **(2) Limitation.**--A request for equitable relief under this subsection may be made with respect to any portion of any liability that—
    - **(A)** has not been paid, provided that such request is made before the expiration of the applicable period of limitation under [section 6502](#), or
    - **(B)** has been paid, provided that such request is made during the period in which the individual could submit a timely claim for refund or credit of such payment.