

# 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

- 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

# 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.
- [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)

# 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](#)



# Proposed Legislation

- [H.R.5444](#) — 115th Congress (2017-2018)  
Taxpayer First Act  
**Sponsor:** [Rep. Jenkins, Lynn \[R-KS-2\]](#) (Introduced 04/10/2018)
- [H.R.3340](#) — 115th Congress (2017-2018)  
Strengthening Taxpayer Rights Act of 2017  
**Sponsor:** [Rep. Doggett, Lloyd \[D-TX-35\]](#)  
(Introduced 07/20/2017)
- [H.R.1040](#) — 115th Congress (2017-2018) Flat Tax Act  
**Sponsor:** [Rep. Burgess, Michael C. \[R-TX-26\]](#)  
(Introduced 02/14/2017)