Federal Tax Research

Tax Concentration Seminar
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Chuck Marcus, Faculty Services Librarian
marcusc@uchastings.edu
• 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);


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

- IRS Notice 2011-70
- Chief Counsel Notice 2011-017
- IRS Notice 2012-8
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)

  
  **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)