

INNOCENT SPOUSES GAIN MORE TIME TO SUBMIT CLAIMS FOR RELIEF

WEDNESDAY, JULY 27, 2011

In my December 1, 2010 posting, I included links to my summary of various routes available to innocent spouses relief from income tax liabilities. One of those routes is Code Section 6015(f) which allows a claim for equitable relief if certain requirements are met.

Regulations under that section limited this relief to spouses who apply for relief within two years after the date of the IRS' first collection activity. Various courts have disagreed whether that limited time period is authorized by law.

The IRS has now issued a Notice that it will do away with the two-year limitation. Instead, individuals may request equitable relief without regard to when the first collection activity was undertaken. However, requests must still be filed within the Code Section 6502 period of limitations on collection (generally, 10 years), or for any credit or refund of tax within the Code Section 6511 period of limitation (three years of filing or two years after payment of tax).

The notice also goes on to provide guidance as to pending request for relief, previously denied requests, and requests that are in court.

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