Innocent Spouse Relief Rules and Regulations

Description: Gain a better understanding of the innocent spouse provisions and give your clients a better chance of obtaining relief.

When couples get divorced, and even when they don't, one spouse is sometimes surprised to discover that they are on the hook financially for federal income tax liabilities that were incurred by the other spouse. Sometimes this is because their spouse failed to pay an acknowledged tax liability on their jointly filed income tax return. In other instances this is the result of a tax audit, or other adjustment to the tax return by the Internal Revenue Service. The innocent spouse provisions of the Internal Revenue Code may eliminate or reduce taxes, penalties, and interest for taxpayers who meet all of the requirements. In 2012, the IRS reported that they received 32,000 new innocent spouse claims per year, and that only 22% received complete relief. This topic will increase your batting average so that your clients will have a better chance of obtaining relief.

Learning Objectives:
- You will be able to identify when innocent spouse relief may be appropriate.
- You will be able to review the requirements that must be met to qualify under each of the three different types of innocent spouse relief.
- You will be able to describe how to prepare an application for innocent spouse relief.
- You will be able to discuss appealing an IRS denial of an application for innocent spouse relief.

Contents:
- Background
  - Why Innocent Spouse Relief May Be Necessary
  - Understanding the Terminology
  - Understanding the Joint Return Requirement

Meeting the Requirements of the Three Types of Innocent Spouse Relief
- Traditional Innocent Spouse Relief
- Spousal Allocation - Internal Revenue Code Section 6015(C)
- Equitable Relief - Internal Revenue Code Section 6015(F)

Considerations in Representing the "Nonrequesting Spouse"
- Conflict Issues
- Intervening in an Innocent Spouse Case

Appeals of Denial of Innocent Spouse Claims
- IRS Appeals Consideration
- Tax Court
- Non-Tax Court Litigation Alternatives

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