



BY STEVEN TOSCHER, ROBERT HORWITZ, AND GARY MARKARIAN

# TAXPAYERS FIRST

## The new Taxpayer First Act, among other benefits, will bring the IRS into the twenty-first century

**I**T has been more than 20 years since the U.S. Congress addressed taxpayer rights in the Tax Reform and Restructuring Act of 1998.<sup>1</sup> In June 2019, H.R. 3151, otherwise known as the Taxpayer First Act, was introduced in the House of Representatives, eventually passing the House of Representatives and the Senate. On July 1, 2019, President Donald Trump signed the act.

The act contains a host of procedural tax reforms designed to make the lives of all taxpayers better, i.e., putting the “taxpayer first.” There are also many provisions codifying changes that the Internal Revenue Service has already made as well as other changes, the significance of which will depend upon how the IRS and the courts interpret these new provisions. Moreover, there are some surprises that may not prove to be taxpayer-friendly.

Among the act’s many provisions are: 1) establishing the Internal Revenue Service Independent Office of Appeals; 2) providing

for improved customer service from the IRS; 3) establishing exceptions for low-income taxpayers in connection with offers-in-compromise; 4) implementing new rules regarding property seized; 5) clarifying the requirements of equitable relief for innocent spouse cases; 6) modifying procedures for issuance of a third-party summons; 7) adding new categories for income types not applicable to collections; 8) reforming the notice of contact to third parties; 9) modifying the IRS’s authority to issue a designated summons; 10) setting new rules for disclosures to whistleblowers and whistleblower protections; 11) creating the return preparation program; and 12) paving the way towards a twenty-first century IRS, which includes changes in the way the IRS implements modern technology.

### Independent Office of Appeals

The act has made changes to the former IRS Office of Appeals.<sup>2</sup> The Act codifies the long-standing purpose and duties of

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the office, which are to “resolve Federal tax controversies without litigation on a basis which – (A) is fair and impartial to both the Government and the taxpayer, (B) promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and (C) enhances public confidence in the integrity and efficiency of the Internal Revenue Service.”<sup>3</sup>

The act also explains that the right of appeals is generally available to all taxpayers, stating that in the event a taxpayer’s request to appeals was denied, the office must provide written notice that “provides a detailed description of the facts involved, the basis for the decision to deny the request, and a detailed explanation of how the basis of such decision applies to such facts,” and the procedures to protest the IRS’s decision.<sup>4</sup>

Reaffirming and now codifying the historical right to an administrative appeal likely emanates from the so-called Facebook case in which Facebook was denied the right to go through the appeals process. The court held that the taxpayer could not require the IRS to provide an administrative appeal.<sup>5</sup> Although likely the correct decision under administrative law, it may be bad policy from a tax and dispute resolution standpoint. The legislation creates a statutory right to appeals, prescribing limited circumstances and high-level supervision as to when a taxpayer’s right to appeal may be denied. While it was only in rare circumstances that a taxpayer would be denied the right to go to appeals, those circumstances will be rarer in the future, and this may be a good thing for tax administration.

Although in most ways the newly created office serves the same function as it did before the act, there are changes that will enhance the IRS appeals function. The first and most apparent change is the new name, i.e., the act adds the word “independent” to the office’s name.<sup>6</sup>

Second, the new office will be headed by a “chief of appeals” who will be appointed by, and report to, the commissioner of Internal Revenue.<sup>7</sup> The chief of appeals must have experience and expertise in “(i) administration of, and compliance with, Federal tax laws, (ii) a broad range of compliance cases, and (iii) management of large service organizations.”<sup>8</sup> All personnel of the new office will report to the chief of appeals.<sup>9</sup>

Third, the new office will, upon request, provide access to the case file to specified taxpayers no later than 10 days before an appeals conference.<sup>10</sup> However, this only applies to “specified taxpayers,” which the act defines as individuals whose adjusted

gross income does not exceed \$400,000 for the taxable year in dispute, or, for other taxpayers, when gross receipts do not exceed \$5 million.<sup>11</sup> The requirement to provide access to case files before an appeals conference will be effective for conferences occurring after July 1, 2020.<sup>12</sup>

While these changes are modest, they enhance the IRS appeals mission of fulfilling the historical purpose and duties of fairness, consistency, and integrity in the administration of an increasingly complex system of taxation. After all, what’s in a name? Does engrafting the name “independent” really change things? Titles and names do have consequences and, even if it is just a reminder of its mission of independence, it should have a positive impact on tax enforcement.

Access to files has always been available under the Freedom of Information Act,<sup>13</sup> but not every taxpayer who needs to go to appeals knows about the ability to make a FOIA request, so this also has to be seen as a positive step.

### **Customer Service Strategy**

The act requires the secretary of the U.S. Department of the Treasury to submit to Congress a comprehensive customer service strategy for the IRS that will include a plan to 1) assist taxpayers, 2) incorporate customer service practices from the private sector, 3) assess services the IRS can co-locate with other federal services, 4) improve customer service overall, 5) provide updated training to customer service employees, and 6) establish benchmarks for implementing these changes and strategies.<sup>14</sup> To reflect these new changes, the treasury secretary will provide new guidance and training materials to IRS employees within two years of enactment of the Taxpayer First Act.<sup>15</sup> The IRS doubtless has had many of these improvements underway, which to some degree reflect current programs. However, having Congress as a willing partner in these important changes is critical to success.

First, there is a low-income exception for payments otherwise required in connection with submission of an offer-in-compromise. Previously, taxpayers were required to pay a fee in connection with an offer-in-compromise, but the IRS will no longer collect such fees from individuals whose gross income does not exceed 250 percent of the poverty level.<sup>16</sup>

Second, the act has implemented new rules regarding forfeited property.<sup>17</sup> The IRS must follow the new processes.<sup>18</sup> After seizure of the property, and within 30 days, the IRS must make a good faith effort to find and notify individuals with ownership interests in the property.<sup>19</sup> The 30-day re-

quirement may be extended if the IRS can establish to a court probable cause of national security threats or personal safety threats.<sup>20</sup> Any interest income received by a taxpayer in connection with the recovery of seized property shall not be included in gross income.<sup>21</sup>

The IRS can no longer seize and hold forfeit monies or other property solely because the taxpayer structured deposits to avoid Bank Secrecy Act reporting requirements.<sup>22</sup> The IRS can only do so if it establishes probable cause that either 1) the funds or other assets were the proceeds of illegal activity or 2) the structuring was done to conceal crimes.<sup>23</sup>

The act codifies the time requirements for seeking equitable relief from joint liability with regard to the innocent spouse rule. The innocent spouse provisions of the Internal Revenue Code (IRC) provided for three forms of relief from liability when a joint return had been filed: 1) “traditional” relief when the requesting spouse can establish that the understatement was attributable to the other spouse and that the requesting spouse neither knew nor had reason to know of the understatement;<sup>24</sup> 2) allocation of liability when the spouses are no longer married, not living together, or are legally separated;<sup>25</sup> and 3) equitable relief.<sup>26</sup> To obtain the first two forms of relief, a taxpayer had to make an election no later than two years after the IRS began collection activities against him or her.<sup>27</sup> The IRS convinced the courts of appeal that a person seeking equitable innocent spouse relief under IRC Section 6015(f) had to apply for relief within the same two-year period.<sup>28</sup> In 2011, in response to public concern, the IRS issued notice that a taxpayer could seek equitable relief at any time that the collection statute remains open.<sup>29</sup> In 2013, it issued a revenue procedure providing that relief may be sought at any time that the collection statute remains open.<sup>30</sup>

The act amends the innocent spouse provisions to codify the period for seeking equitable relief to be coterminous with the collection statute and to seek a refund of any payment by the requesting spouse if the request is made while the time for filing a refund claim is open.<sup>31</sup> It does not change the two-year period for seeking traditional equitable spouse relief or an allocation of liability.

The act also changes the standard of review for equitable relief cases to “de novo by the Tax Court,” and provides that for all innocent spouse cases, the review “shall be based upon (A) the administrative record established at the time of the determination, and (B) any additional newly discovered or previously unavailable evidence.”<sup>32</sup> This

# MCLE Test No. 294

The Los Angeles County Bar Association certifies that this activity has been approved for Minimum Continuing Legal Education credit by the State Bar of California in the amount of 1 hour. You may take tests from back issues online at <http://www.lacba.org/mcleselftests>.

1. The administrative process for approval and review of a designated summons does not require a written statement be attached to the summons.  
True.  
False.
2. An employer violating the anti-retaliation provisions may be liable to the employee for 100 percent back pay.  
True.  
False.
3. The Taxpayer First Act expands the use of electronic systems, which includes uniform standards for the use of electronic signatures, payments of taxes by debit and credit cards, and the electronic filing of returns.  
True.  
False.
4. The Committee on Ways and Means explains that the term “narrowly tailored” regarding a summons means that a summons may not be used for the purpose of a “fishing expedition.”  
True.  
False.
5. The period for seeking equitable relief is coterminous with the collection statute.  
True.  
False.
6. The Internal Revenue Service can disclose to whistleblowers information related to an investigation in certain circumstances.  
True.  
False.
7. The request for innocent spouse relief contains a list of questions with check-the-box answers.  
True.  
False.
8. Prior to the Taxpayer First Act, the IRS did not need a court order to issue a John Doe summons.  
True.  
False.
9. Taxpayers whose primary income consists of disability insurance benefits are not eligible for collection under tax collection contracts.  
True.  
False.
10. Whistleblowers cannot make written requests for information about the status of an investigation.  
True.  
False.
11. An “inactive tax receivable” is a tax receivable in which more than 3 years has passed since assessment and such receivable has not been assigned to an IRS employee.  
True.  
False.
12. The IRS must provide a taxpayer with 60 days’ notice before contacting a third party and must have intent at the time such notice is issued.  
True.  
False.
13. Low-income taxpayers do not have to include a payment when submitting an offer-in-compromise.  
True.  
False.
14. The chief of appeals is independent from the IRS and does not report to the commissioner of Internal Revenue.  
True.  
False.
15. The Taxpayer First Act codified that the IRS Independent Office of Appeals is intended to resolve tax controversies without litigation.  
True.  
False.
16. Any interest income received by a taxpayer in connection with the recovery of seized property should be included in gross income.  
True.  
False.
17. The standard of review for innocent spouse cases is de novo review.  
True.  
False.
18. The Taxpayer First Act establishes a public-private partnership to address identity theft refund fraud.  
True.  
False.
19. A designated summons must be reviewed by the IRS Office of Chief Counsel before issuance.  
True.  
False.
20. The Internal Revenue Code provides for two forms of relief from liability when a joint tax return has been filed.  
True.  
False.

## MCLE Answer Sheet #294



### TAXPAYERS FIRST

Name \_\_\_\_\_

Law Firm/Organization \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State/Zip \_\_\_\_\_

E-mail \_\_\_\_\_

Phone \_\_\_\_\_

State Bar # \_\_\_\_\_

### INSTRUCTIONS FOR OBTAINING MCLE CREDITS

1. Study the MCLE article in this issue.
  2. Answer the test questions opposite by marking the appropriate boxes below. Each question has only one answer. Photocopies of this answer sheet may be submitted; however, this form should not be enlarged or reduced.
  3. Mail the answer sheet and the \$25 testing fee (\$35 for non-LACBA members) to:  
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P.O. Box 55020  
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### ANSWERS

Mark your answers to the test by checking the appropriate boxes below. Each question has only one answer.

1.  True  False
2.  True  False
3.  True  False
4.  True  False
5.  True  False
6.  True  False
7.  True  False
8.  True  False
9.  True  False
10.  True  False
11.  True  False
12.  True  False
13.  True  False
14.  True  False
15.  True  False
16.  True  False
17.  True  False
18.  True  False
19.  True  False
20.  True  False



appears to limit the scope of judicial review previously afforded taxpayers seeking innocent spouse relief. The IRS position originally was that the Tax Court's review should be limited to the administrative record. This has been rejected both by the Tax Court<sup>33</sup> and the courts of appeal,<sup>34</sup> which have held that the Tax Court is to review the administrative record and any other evidence presented by the parties. The IRS acquiesced to the holding in *Wilson v. Commissioner* that the requesting spouse was entitled to de novo review.<sup>35</sup>

Part (B) parrots language in the Federal Rules of Civil Procedure regarding relief from a final judgment or for a new trial. A court may "relieve a party or its legal representative from a final judgment, order, or proceeding for the following reasons:... (2) newly discovered evidence that, with reasonable diligence, could not have been discovered before."<sup>36</sup> Furthermore, a party may require a motion for a new trial "grounded on newly discovered evidence."<sup>37</sup>

The courts of appeal have formulated different tests for determining whether evidence is newly discovered, but all require a showing that the evidence existed at the time of the trial, that the person seeking relief could not have discovered or learned of it despite his or her due diligence and that the evidence would likely have changed the result.<sup>38</sup>

The request for innocent spouse relief, Form 8857,<sup>39</sup> contains a list of questions with check-the-box answers and a space for the taxpayer to provide additional information. In part due to budget cuts that have reduced the IRS workforce and impaired training, the review afforded by the Centralized Innocent Spouse Unit is often cursory. Appeals review of a denial of relief is not much better. The appeals process attempts to limit the taxpayer to a short telephone call. None of this is conducive to a taxpayer's creating a complete record for judicial review unless the taxpayer has competent representation.

Applying a standard used after a trial in a case in which the parties are normally represented by counsel, having the full panoply of discovery and the availability of compulsory process to obtain evidence, to a situation in which the party seeking relief is generally unrepresented at the administrative level and had no access to discovery or any type of compulsory process may produce unnecessarily harsh results. It is unclear how the Tax Court will interpret the new scope of review provisions in innocent spouse cases.

Prior to the Taxpayer First Act, the IRS could only issue a John Doe summons after receiving a court order in an ex parte pro-

ceeding.<sup>40</sup> To obtain a court order, the IRS had to show that the summons related to the investigation of a particular person or ascertainable group or class of persons. There was a reasonable basis for believing that the person may fail or may have failed to comply with taxation laws and that the information sought to be obtained was not readily available from other sources.<sup>41</sup> The act has added language providing that no summons may be issued "unless the information sought to be obtained is narrowly tailored to information that pertains to the failure...to comply with one or more provisions of the internal revenue law."<sup>42</sup>

### John Doe and Whistleblower Reforms

It is not clear how much of a heightened standard the IRS must meet to obtain the issuance of a John Doe summons. However, if the statutory language is to have any meaning, it should be read to have expanded the factual showing the IRS must make to a court for issuance of this important investigative tool.

Although the term "narrowly tailored" has not been defined, there may be some guidance from the House Committee on Ways and Means, which, in their report of a prior draft of the bill, state that a John Doe summons may not be used for the purposes of a "fishing expedition."<sup>43</sup> This appears, though, to be a statement of law prior to the addition of the narrowly tailored language. The likely conclusion is that the law now requires more of the IRS in making this showing.

It should be noted that the act does not provide the remedies available to a taxpayer if the IRS violates this provision. However, if the IRS were to violate the new provision, taxpayers would be sure to argue that the IRS has not met the statutory requirements and thus is not entitled to an order enforcing the summons.

The act has added two new categories of tax receivables that are not eligible for collection under tax collection contracts.<sup>44</sup> These concern "a taxpayer substantially all of whose income consists of disability insurance benefits...or supplemental security income benefits" or an individual taxpayer whose adjusted gross income does not exceed 200 percent of the applicable poverty level.<sup>45</sup>

Additionally, the act redefines an "inactive tax receivable" as a tax receivable where "more than 2 years has passed since assessment and such receivable has not been assigned for collection to any employee of the Internal Revenue Service."<sup>46</sup> The "2 year" requirement was previously "more than 1/3 of the period of the applicable statute of limitations has lapsed."<sup>47</sup>

The act also has increased the maximum length of installment agreements offered under tax collection contracts from five to seven years.<sup>48</sup>

Previously, the IRS was only required to provide reasonable notice in advance to the taxpayer that it may contact third parties.<sup>49</sup> The act has added language which does not allow the IRS to issue this notice to the taxpayer unless "there is an intent at the time such notice is issued..."<sup>50</sup> If there is a present intent, notice must be provided at least 45 days before contacting the third party.<sup>51</sup> The House Ways and Means Oversight Subcommittee noted that notice formerly was routine at the beginning of an audit and did not provide actual notice of impending contact with third parties.<sup>52</sup>

This change will hopefully put some teeth in the provision requiring notice to taxpayers and give taxpayers the opportunity to obtain the information for the IRS without the necessity of having to contact third parties. Contacting third parties by the IRS during an examination is often important to effective tax administration but it can also prove to have costly and detrimental effects on a taxpayer and his or her business. A balance needs to be struck, and the new legislation hopefully will help achieve that balance. At the same time, however, to date, there is no guidance concerning remedies for violating this statute.

The act also has added requirements for the issuance of a "designated summons,"<sup>53</sup> i.e., a summons issued to corporations that are under examination through the coordinated industry case program. A designated summons must be reviewed by the IRS Office of Chief Counsel before issuance and must be issued at least 60 days before the expiration of the limitations period on assessment.<sup>54</sup> A designated summons will identify itself at the top of the form.<sup>55</sup>

The administrative process for approval and review of a designated summons has been tightened and requires a written statement be attached to the summons<sup>56</sup> The statement must show the IRS's need for the summons and approval from the head of the relevant operating division and by the chief counsel.<sup>57</sup> The written approval must show that reasonable requests for the information were made prior to the issuance of the summons.<sup>58</sup> This provision will provide some needed constraints on the issuance of designated summonses.

With regard to whistleblower reform, the act adds new rules on disclosures to whistleblowers.<sup>59</sup> The act allows the IRS to disclose to whistleblowers, "return information related to the investigation of any taxpayer with respect to whom the individual has provided such information, but

only to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax liability for tax, or the amount to be collected with respect to the enforcement of any other provision of this title.”<sup>60</sup>

The act also allows the IRS to provide updates on whistleblower investigations.<sup>61</sup> These disclosures are made at certain statutorily determined timelines.<sup>62</sup> Additionally, the whistleblower may make a written request for information about the status of the investigation and reasons for determination of awards, but the IRS will not disclose information pursuant to these requests if providing the information would seriously impair federal tax administration.<sup>63</sup>

These are important changes allowing a freer-flowing line of communication between the IRS and whistleblowers, which had been limited and constrained by taxpayer privacy restrictions contained in IRC Section 6103. Privacy limitations have always been a problem with the whistleblower provisions, and these changes appear to be a much-needed improvement.

Furthermore, the act also provides anti-retaliation provisions to protect whistleblowers.<sup>64</sup> An employer may not discriminate against an employee in the terms and conditions of employment in retaliation for whistleblowing.<sup>65</sup> The act sets forth the procedures for filing a complaint with the secretary of the U.S. Department of Labor for such retaliatory actions.<sup>66</sup>

Remedies for violation of the anti-retaliation provisions include 1) reinstatement with the same status the employee previously had; 2) 200 percent back pay; 3) 100 percent of all benefits lost, with interest; and 4) compensation for any special damages sustained as a result of the reprisal including litigation costs, expert witness fees, and reasonable attorney fees.<sup>67</sup>

Finally, the act establishes a Community Volunteer Income Tax Assistance Matching Grant Program, which will allow the treasury secretary to match grants to provide funds for the development, expansion, or continuation of qualified return preparation programs.<sup>68</sup> The return preparation programs may use the money for ordinary and necessary costs associated with operating the program.<sup>69</sup> The act further provides rules and regulations regarding how funds should be allocated.<sup>70</sup>

This addition to the Internal Revenue Code is important because it shows Congress’s intent to serve the taxpayers. It provides additional resources for taxpayers to receive assistance in properly and timely filing their tax returns. Congress has shown this intent through provisions that “advise

taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from one or more specific qualified low-income taxpayer clinics receiving funds...” and by requiring the IRS to inform the public of the closure of any such clinics.<sup>71</sup>

### **Twenty-First Century IRS**

Title II of the act is intended to establish procedures that will help bring the IRS in step with today’s technological advances. For example, Subtitle A addresses issues regarding cybersecurity and identity protection and how to overcome adverse issues associated with them. Included in this subsection are a public-private partnership to address identity theft refund fraud, recommendations of the Electronic Tax Administration Advisory Committee regarding identity theft refund fraud, information sharing and analysis center, compliance by contractors with confidentiality safeguards, identity protection personal identification numbers, a single point of contact for tax-related identity theft victims, notification of suspected identity theft victims, guidelines for stolen identity refund fraud cases, and increased penalties for improper disclosure or use of information by preparers of tax returns.<sup>72</sup>

Starting with Subtitle B in Title II of the act the focus is on various aspects of the development of information technology. Subtitle B expressly discusses the management of IRS information technology, internet platforms for filing Form 1099s, and streamlined critical pay authority for information technology positions.<sup>73</sup> Subtitle C, which concerns the modernization of a consent-based income verification system, discusses disclosure of taxpayer information for third-party income verification and limits redisclosures and uses of consent-based disclosures of tax return information.<sup>74</sup> The expanded use of electronic systems is emphasized in Subtitle D, which addresses electronic filing of returns, uniform standards for the use of electronic signatures, payment of taxes by debit and credit cards, and the authentication of users of electronic services accounts.<sup>75</sup>

Subtitle E (Other Provisions) of Title II repeals Section 2004 of the Internal Revenue Restructuring and Reform Act of 1998. Section 2004 was a provision regarding certain tax compliance procedures and reports. Additionally, this subtitle requires a written report providing a comprehensive training strategy for employees of the IRS.<sup>76</sup> At first blush the changes brought by the Taxpayer First Act seem not all that

consequential; however, further examination demonstrates significant improvements that will benefit all taxpayers (with the exception of the scope and standard of review in innocent spouse cases). The U.S. system of income taxation grows more complex every day and having a fair and efficient system of conflict resolution is critical in dealing with that complexity. Overall, the Taxpayer First Act represents a forward move in that direction. n

- <sup>1</sup> Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, 112 Stat. 685.
- <sup>2</sup> Taxpayer First Act, §1001.
- <sup>3</sup> I.R.C. §7803(e)(3).
- <sup>4</sup> I.R.C. §7803(e)(4)-(5).
- <sup>5</sup> *United States v. Facebook, Inc. & Subs.*, No. 16-CV-03777-LB, 2018 WL 1768696 (N.D. Cal. Mar. 27, 2018).
- <sup>6</sup> I.R.C. §7803(e)(1).
- <sup>7</sup> I.R.C. §7803(e)(2).
- <sup>8</sup> I.R.C. §7803(e)(2)(C).
- <sup>9</sup> I.R.C. §7803(e)(2).
- <sup>10</sup> I.R.C. §7803(e)(7).
- <sup>11</sup> *Id.*
- <sup>12</sup> I.R.C. §7803(e)(2).
- <sup>13</sup> 5 U.S.C. §552.
- <sup>14</sup> Taxpayer First Act, §1101.
- <sup>15</sup> *Id.*
- <sup>16</sup> I.R.C. §7122(c).
- <sup>17</sup> *Id.*
- <sup>18</sup> 31 U.S.C. §5317(c)(2).
- <sup>19</sup> 31 U.S.C. §5317(c)(2)(B).
- <sup>20</sup> *Id.*
- <sup>21</sup> 31 U.S.C. §5317(c)(2).
- <sup>22</sup> *Id.*
- <sup>23</sup> 31 U.S.C. §5317(c)(2)(B).
- <sup>24</sup> I.R.C. §6015(b).
- <sup>25</sup> I.R.C. §6015(c), (d).
- <sup>26</sup> I.R.C. §6015(f).
- <sup>27</sup> I.R.C. §6015(b)(1)(E), (c)(3)(B).
- <sup>28</sup> *Lantz v. Comm’r*, 607 F. 3d 479 (7th Cir. 2010); *Mannella v. Comm’r*, 631 F. 3d 115 (3d Cir. 2011); *Jones v. Comm’r*, 642 F. 3d 459 (4th Cir. 2011).
- <sup>29</sup> I.R.S. Notice 2011-70.
- <sup>30</sup> Rev. Proc. 2013-34.
- <sup>31</sup> I.R.C. §6015(f)(2).
- <sup>32</sup> I.R.C. §6015(e)(7).
- <sup>33</sup> *Ewing v. Comm’r*, 122 T.C. 32 (2004).
- <sup>34</sup> *Wilson v. Comm’r*, 705 F. 3d 980 (9th Cir. 2013); *Commissioner v. Neal*, 557 F. 3d 1262 (11th Cir. 2009).
- <sup>35</sup> I.R.S. Announcement Relating to: Karen Marie Wilson, I.R.B. 2013-32 (2013).
- <sup>36</sup> FED. R. CRIM. P. 60.
- <sup>37</sup> FED. R. CRIM. P. 33.
- <sup>38</sup> *Webb v. Exxon*, 856 F. 3d 1150, 1159-60 (8th Cir. 2017); *U.S. v. IBTU*, 247 F. 3d 370 (2nd Cir. 2001); *Jones v. Aero/Chem. Corp.*, 921 F. 2d 875, 878 (9th Cir. 1980).
- <sup>39</sup> Request for Innocent Spouse Relief, Form 8857, available at <https://www.irs.gov/pub/irs-pdf/f8857.pdf> (last viewed Oct. 25, 2019).
- <sup>40</sup> I.R.C. §7609(f) amended by Taxpayer First Act Sec. 1204.
- <sup>41</sup> *Id.*
- <sup>42</sup> I.R.C. §7609(f).
- <sup>43</sup> H.R. 3151 Rep. at 41, Comm. on Ways & Means (2019) [hereinafter H.R. 3151].
- <sup>44</sup> I.R.C. §6306(d)(3), amended by Taxpayer First Act §1205.
- <sup>45</sup> I.R.C. §6306(d)(3).
- <sup>46</sup> I.R.C. §6306(c)(2)(A)(ii).
- <sup>47</sup> I.R.C. §6306(c)(2)(A)(ii), amended by Taxpayer First Act §1205.
- <sup>48</sup> I.R.C. §6306(b)(1)(B).
- <sup>49</sup> I.R.C. §7602, amended by Taxpayer First Act §1206.
- <sup>50</sup> I.R.C. §7602.
- <sup>51</sup> *Id.*
- <sup>52</sup> H.R. 3151, *supra* note 43, at 45.
- <sup>53</sup> I.R.C. §6503(j).
- <sup>54</sup> I.R.C. §6503(j)(2)(A).
- <sup>55</sup> I.R.C. §6503(j)(2)(A)(iii); I.R.M. 25.5.3.3.1 (Aug. 2, 2019), available at [https://www.irs.gov/irm/part25/irm\\_25-005-003r#idm139824736394960](https://www.irs.gov/irm/part25/irm_25-005-003r#idm139824736394960).
- <sup>56</sup> I.R.M. 25.5.3.3.1, *supra* note 55.
- <sup>57</sup> *Id.*
- <sup>58</sup> *Id.*
- <sup>59</sup> I.R.C. §6103(k)(13).
- <sup>60</sup> I.R.C. §(k)(13)(A).
- <sup>61</sup> I.R.C. §(k)(13)(B).
- <sup>62</sup> *Id.*
- <sup>63</sup> *Id.*
- <sup>64</sup> I.R.C. §7623(d).
- <sup>65</sup> I.R.C. §7623(d)(1), 66 I.R.C. §7623(d)(2), 67 I.R.C. §7623(d)(3).
- <sup>68</sup> I.R.C. §7526A.
- <sup>69</sup> I.R.C. §7526A(b)(1).
- <sup>70</sup> I.R.C. §7526A.
- <sup>71</sup> I.R.C. §7526(c).
- <sup>72</sup> Taxpayer First Act, §§2001–2009. 73 Taxpayer First Act, §§2101–2103. 74 Taxpayer First Act, §§2201–2202. 75 Taxpayer First Act, §§2301–2304. 76 Taxpayer First Act, §§2401–2402.