

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# S. 3523

To amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending.

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IN THE SENATE OF THE UNITED STATES

JUNE 15, 2006

Mrs. FEINSTEIN (for herself and Mr. KYL) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TAX COURT REVIEW OF REQUESTS FOR EQUI-**  
4 **TABLE INNOCENT SPOUSE RELIEF.**

5 (a) IN GENERAL.—Paragraph (1) of section 6015(e)  
6 of the Internal Revenue Code of 1986 (relating to petition  
7 for tax court review) is amended by inserting “or in the  
8 case of an individual who requests equitable relief under

1 subsection (f)” after “who elects to have subsection (b)  
2 or (c) apply”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 6015(e)(1)(A)(i)(II) of the Internal  
5 Revenue Code of 1986 is amended by inserting “or  
6 request is made” after “election is filed”.

7 (2) Section 6015(e)(1)(B)(i) of such Code is  
8 amended—

9 (A) by inserting “or requesting equitable  
10 relief under subsection (f)” after “making an  
11 election under subsection (b) or (c)”, and

12 (B) by inserting “or request” after “to  
13 which such election”.

14 (3) Section 6015(e)(1)(B)(ii) of such Code is  
15 amended by inserting “or to which the request under  
16 subsection (f) relates” after “to which the election  
17 under subsection (b) or (c) relates”.

18 (4) Section 6015(e)(4) of such Code is amended  
19 by inserting “or the request for equitable relief  
20 under subsection (f)” after “the election under sub-  
21 section (b) or (c)”.

22 (5) Section 6015(e)(5) of such Code is amended  
23 by inserting “or who requests equitable relief under  
24 subsection (f)” after “who elects the application of  
25 subsection (b) or (c)”.

1           (6) Section 6015(g)(2) of such Code is amend-  
2           ed by inserting “or of any request for equitable relief  
3           under subsection (f)” after “any election under sub-  
4           section (b) or (c)”.

5           (7) Section 6015(h)(2) of such Code is amend-  
6           ed by inserting “or a request for equitable relief  
7           made under subsection (f)” after “with respect to an  
8           election made under subsection (b) or (c)”.

9           (c) EFFECTIVE DATE.—The amendments made by  
10          this section shall apply to requests for equitable relief  
11          under section 6015(f) of the Internal Revenue Code of  
12          1986 with respect to liability for taxes which are unpaid  
13          after the date of the enactment of this Act.

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