

IRS Rev. Proc. 2013-14 Significantly Expands Grounds For Equitable Innocent Spouse Relief

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Various forms of relief for "innocent spouses" are found in the Internal Revenue Code; but only § 6015(f) relieves filers from responsibility for underpayments of tax shown on the face of a jointly-filed income tax return (as distinguished from audit deficiencies later determined by the IRS). Section 6015(f) provides for "equitable relief" if, based on the facts and circumstances, it would be inequitable to hold the individual liable for such taxes.

Read more [here](#).