



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

April 29, 2011

The Honorable Jim McDermott
U.S. House of Representatives
Washington, DC 20515

Dear Mr. McDermott:

I am responding to a letter dated April 18, 2011, from you and your colleagues on innocent spouse relief. You asked that we review the two-year limitation on claims for equitable relief for innocent spouses under section 6015(f) and section 66 of the Internal Revenue Code.

I believe that we must always consider the situations in which taxpayers may find themselves and strive to help them as best we can. In fact, in February I announced a number of initiatives as part of a Fresh Start program to assist taxpayers who find themselves unable to pay the tax they owe.

As part of this effort, I also asked for a review of the rules governing innocent spouse determinations. The innocent spouse provisions in the law provide important relief to taxpayers in certain circumstances when it would be unfair to pursue collection actions against them because of their spouses' actions. The review is to ensure that we provide innocent spouses opportunities to present their claims and receive the relief they are entitled to under the law.

I hope this information is helpful. I am sending a similar response to your colleagues. If you have any questions, please contact me or have a member of your staff call Floyd Williams, Director, Office of Legislative Affairs, at (202) 622-4725.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Shulman".

Douglas H. Shulman