

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

# H. R. 6111

---

## AN ACT

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,*

1 **SECTION 1. TAX COURT REVIEW OF REQUESTS FOR EQUI-**  
2 **TABLE RELIEF FROM JOINT AND SEVERAL LI-**  
3 **ABILITY.**

4 (a) IN GENERAL.—Paragraph (1) of section 6015(e)  
5 of the Internal Revenue Code of 1986 (relating to petition  
6 for tax court review) is amended by inserting “, or in the  
7 case of an individual who requests equitable relief under  
8 subsection (f)” after “who elects to have subsection (b)  
9 or (c) apply”.

10 (b) CONFORMING AMENDMENTS.—

11 (1) Section 6015(e)(1)(A)(i)(II) of such Code is  
12 amended by inserting “or request is made” after  
13 “election is filed”.

14 (2) Section 6015(e)(1)(B)(i) of such Code is  
15 amended—

16 (A) by inserting “or requesting equitable  
17 relief under subsection (f)” after “making an  
18 election under subsection (b) or (c)”, and

19 (B) by inserting “or request” after “to  
20 which such election”.

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

25 (4) Section 6015(e)(4) of such Code is amended  
26 by inserting “or the request for equitable relief

1 under subsection (f)” after “the election under sub-  
2 section (b) or (c)”.

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

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

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

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply with respect to liability for taxes  
17 arising or remaining unpaid on or after the date of the  
18 enactment of this Act.

Passed the House of Representatives December 5,  
2006.

Attest:

*Clerk.*

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

# **H. R. 6111**

---

## **AN ACT**

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.