H.R.6111

IN THE SENATE OF THE UNITED STATES

DECEMBER 6, 2006 Received

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 (e) 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 subsection (f)" after "who elects the application of 5 6 subsection (b) or (c)". 7 (6) Section 6015(g)(2) of such Code is amended by inserting "or of any request for equitable relief 8 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 this section shall apply with respect to liability for taxes 16 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: KAREN L. HAAS, Clerk.