

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

# S. 3523

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## 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 INNOCENT SPOUSE RELIEF.**

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

9 (b) CONFORMING AMENDMENTS.—

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

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

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

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

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

24 (4) Section 6015(e)(4) of such Code is amended  
 25 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 to requests for equitable relief  
 17 under section 6015(f) of the Internal Revenue Code of  
 18 1986 with respect to liability for taxes which are unpaid  
 19 after the date of the enactment of this Act.

Passed the Senate September 30 (legislative day,  
 September 29), 2006.

Attest:

*Secretary.*

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