

Endnotes

1 IRS Publication 971: Innocent Spouse Relief.

2 As noted in Publication 971, (<https://www.irs.gov/pub/irs-pdf/p971.pdf>), community property states in this context re Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

3 I.R.C. § 6015(c)(3).

4 Publication 971 summarizes the different time frames for requesting equitable relief.

5 Treas. Reg. 1.6015-3(c)(2)(i) and (iii)

6 Treas. Reg. 1.6015-2(c).

7 See, for example, *Price v. Commissioner*, 887 F.2d 959, 965 (9th Cir. 1989).

8 See, for example, *Campbell v. Commissioner*, 91 T.C.M. 735, 740 (2006).

9 See, for example, *Rogers v. Commissioner*, T.C. Memo. 2020-91, at 18-19.

10 See, for example, *Haggerty v. Commissioner*, T.C. Memo. 2011-284, at 10.

11 More information can be found at Parts 25.15.1.2.3 and 25.15.1.2.4 of the Internal Revenue Manual, https://www.irs.gov/irm/part25/irm_25-015-001#idm140594057252624.

12 More information can be found at Publication 971, above.