



YOUR VOICE AT THE IRS



**Statement of Nina E. Olson, National Taxpayer Advocate
Regarding IRS Announcement on Innocent Spouse Rule Change**

The new policy the IRS announced today is one I have recommended and strongly support. The prior policy required that claims for equitable innocent spouse relief be brought within two years from the date of the first IRS collection activity. In practice, many individuals who otherwise qualified for equitable innocent spouse relief had no idea the IRS had initiated collection activity because the other spouse had concealed that information. As a consequence, it was impossible for these individuals to bring a claim for relief before the two-year deadline to obtain consideration of the merits of their claims.

I am pleased the IRS will be providing relief from the two-year rule not merely to taxpayers who file future claims but also to most taxpayers whose claims were rejected in the past.

I particularly want to commend Commissioner Shulman, who personally made the decision to change this policy.

I also want to commend TAS's Local Taxpayer Advocates, who worked on many of these cases and advocated for change; the Low Income Taxpayer Clinics, who represented many taxpayers as this issue was winding its way through the courts; and the many Members of Congress who advocated for this result.

This is a welcome occasion where everyone has emerged a winner.