Foreword

When it was published three years ago, Robert B. Nadler’s thoroughly researched and concisely written volume, *A Practitioner’s Guide to Innocent Spouse Relief*, provided a welcome guide through the maze of laws, regulations, rulings, notices, and unpublished policies that govern the Internal Revenue Service’s administration of innocent spouse relief. In the intervening years, some routes to relief have been straightened and illuminated. Most importantly, the tireless efforts of Mr. Nadler and others to bring abused spouses the equitable relief that Congress most certainly intended have borne fruit. The road to these important changes, which have brought more broad based equitable relief, is filled with plot twists that have a near murder mystery quality (at least to those practitioners whose clients’ financial lives hang in the balance). This edition meticulously tells those stories, giving the reader not only a clear and understandable picture of the current legal authority, but also a three dimensional view of law today, which includes an understanding of how we arrived here.

Like the original volume, this edition is filled with practical advice and pointers allowing the reader to apply the principles it enunciates in the hurly burly world of administrative practice before the Internal Revenue Service. Whether the practitioner is interviewing a potential new client for the first time or preparing his or her post-trial brief for the U.S. Tax Court, he or she will find helpful advice and suggestions for zealously pursuing the client’s exoneration from potentially
crippling tax liabilities arising from otherwise strict application of the joint and several liability principle.

In general, recent years have seen the expansion of opportunities for relief especially where the equities favor protecting a disadvantaged spouse. The changes in the statute, regulations, case law, and Internal Revenue Service policies are all clearly explained in this new edition with up-to-date citations.

Recent growth in taxpayer legal clinics and pro bono programs continue to expand the opportunities for lawyers to serve lower income taxpayers. All those who may represent spouses subject to joint and several tax liability may benefit from access to the lucid and thorough guide which Mr. Nadler’s new edition offers. This volume should be an essential reference work in the library of every taxpayer legal clinic and pro bono program seeking to serve clients who may deserve relief against joint and several legal liabilities. Often these clients bear little or no moral responsibility for the tax obligations, but they lack the knowledge or resources to claim the protection of the equitable rights Congress has granted them. These clients, and the lawyers and practitioners who serve them, continue to owe Mr. Nadler a great debt for providing this clear, concise, and practical guide. It will save untold hours of research and offer potential protection for many unfortunate spouses who are at the end of their financial rope.

We may hope that on the other side, this work will also be available to Internal Revenue Service agents, officers, and lawyers for training and reference. If so, fair, equitable, and efficient administration of the tax law may be greatly enhanced.

Mark Westlake
Gullet Sanford Robinson & Martin PLLC
Nashville, TN
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