

## Preface

Since the second edition of this book was published in 2014, we have seen important case law and administrative developments in the wake of Rev. Proc. 2013-34 as well as legislative changes to Section 6015 of the Internal Revenue Code. The third edition updates and expands the original editions written by Robert B. Nadler. It incorporates updates in the Code, Tax Court and United States Circuit Court case law, and IRS practices, and alerts readers to unresolved issues likely to be litigated over the coming years under the Taxpayer First Act of 2019.

This edition also offers a significant amount of new material, with three new chapters and substantial revisions to others.

- Chapter 8, “Meeting Your Client,” provides expanded information and practical tips for successfully communicating a client’s full circumstances to the IRS, including translating state law terms and proving spousal abuse.
- The chapter on tax court jurisdiction has become “Judicial Fora,” expanding the book beyond the U.S. Tax Court and describing the possibilities for obtaining relief in other federal courts.
- A new chapter focused on community property states addresses the intersection of community property taxation and relief under I.R.C. § 6015, and also guides the practitioner through relief from community property taxation under I.R.C. § 66.

- Recognizing that an increasing number of states have adopted procedures for spousal relief from state tax liabilities, we have added a chapter summarizing relief available at the state level to provide a starting point for practitioners.
- A chapter on collection alternatives rounds out the trio of new chapters and renders the book a more comprehensive resource.

It was an honor to write the third edition, and we hope that you find this book as useful as we have found the previous editions. We are deeply indebted to Robert B. Nadler, not only for his research and writing, but also for his leadership on innocent spouse issues nationally. This book is a revision of the second edition, of which Bob was the sole author. We have embraced Bob's approach to the material, aiming to provide a concise, user-friendly guide that explains the law but also the practical realities of representing taxpayers in spousal relief cases.

We would like to thank the many people who helped bring this edition to fruition. Melinda Dunmire, Benjamin Fidalgo, Ramón Ortiz, Nancy Ryan, and David Sams consulted on state relief options. Nina Olson and Mandi Matlock gave valuable comments on IRS practices, and Cate Hillin and Shuyu Sun provided helpful research assistance. We are grateful for the excellent ABA Tax Section publishing staff who supported this book, Todd Reitzel and Greg Peacock. Finally, we would also like to recognize Mary Michelle Gillum, Keith Fogg, Susan Morgenstern, Nina Olson, and Carlton Smith for their work on innocent spouse issues nationally and their ongoing advice. Their dedicated and creative advocacy has measurably improved the fairness of the tax system.

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