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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3501 - Explanation of Joint and Several Liability

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Section 3501
Explanation of Joint and Several Liability

A. Provision covered: Section 3501 (Explanation of Joint and Several Liability)

B. Background: A taxpayer who files a joint return with a spouse may be fully liable for the tax liability shown on the return and amounts assessed thereafter. Prior law does not require IRS forms and publications to alert filers of joint and several liability.

C. Changes: Within 180 days after the date of enactment, the IRS must revise certain forms, publications, including Pub. 1, Your Rights as a Taxpayer, and notices to alert joint filers of their joint and several liability for tax and the availability of relief under new IRC § 6015 (innocent spouse relief).

D. Impact: Draft language for forms, publications and notices must be developed. Pursuant to the Conference Report for IRC § 6227 in TBOR 1 (Pub.L. 100-647) changes to Pub. 1 must be submitted to Congress. H.R. Conf. Rept. No. 1104, 100th Cong., 2d Sess. 211 (1988), 1988-3 C.B. 701.

E. Necessary Actions:

1. Revise tax form instructions and publications on an expedited basis. [Tax Forms & Publications, Collection]
2. Revise tax forms on an expedited basis to add a cross-reference to the instructions

that alerts joint filers of their joint and several liability. [Tax Forms & Publications]

3. Notify taxpayers of the availability of innocent spouse relief in Pub. 1 and collection-related notices. [Tax Forms & Publications, Customer Service]

F. Other Special Comments: None.