



Gaps in the Seventh Circuit's Reasoning in Lantz

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Patrick J. Smith

Tax Notes

September 27, 2010

Ivins partner Pat Smith has published an article in *Tax Notes* addressing the recent Seventh Circuit decision in *Lantz v. Commissioner*. Last year the Tax Court invalidated an IRS regulation that imposed a two-year time limit on claims for equitable innocent spouse relief, based on the rationale that Congress acted intentionally when it imposed the two-year time limit on other types of innocent spouse relief but not on equitable claims for relief. The Seventh Circuit reversed the Tax Court on this issue. Significant gaps in the reasoning of the Seventh Circuit opinion raise serious questions about the correctness of its holding.