



# Standards for Tax Court Review in Equitable Innocent Spouse Cases

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In a case pending in the Ninth Circuit, the government argues that the Tax Court has applied overly restrictive standards of review to IRS denials of equitable innocent spouse relief under section 6015(f). However, the government accepts that those standards of review are proper under the same grant of jurisdiction when applied to IRS denials of relief under section 6015(b) and (c). There is no satisfactory justification for this inconsistency. There is an equally unjustified inconsistency in the government's position that the Administrative Procedure Act (APA) dictates less restrictive standards of review for denials of relief under section 6015(f) than for denials under section 6015(b) and (c). Moreover, the government's APA argument is based on a fundamental misunderstanding of the provisions of APA section 559 on the relationship between the APA and other law.