



Illinois Wesleyan University
Digital Commons @ IWU

John Wesley Powell Student Research
Conference

2011, 22nd Annual JWP Conference

Apr 9th, 11:00 AM - 12:00 PM

Internal Revenue Code §6015: A Viewpoint on the Social Injustices of the United States Tax Law

Caitlin Giudice
Illinois Wesleyan University

Amy Zumbahlen
Illinois Wesleyan University

Darryl Brown, Faculty Advisor
Illinois Wesleyan University

Follow this and additional works at: <https://digitalcommons.iwu.edu/jwprc>



Part of the [Business Administration, Management, and Operations Commons](#)

Giudice, Caitlin; Zumbahlen, Amy; and Brown, Faculty Advisor, Darryl, "Internal Revenue Code §6015: A Viewpoint on the Social Injustices of the United States Tax Law" (2011). *John Wesley Powell Student Research Conference*. 2.
<https://digitalcommons.iwu.edu/jwprc/2011/oralpres9/2>

This Event is protected by copyright and/or related rights. It has been brought to you by Digital Commons @ IWU with permission from the rights-holder(s). You are free to use this material in any way that is permitted by the copyright and related rights legislation that applies to your use. For other uses you need to obtain permission from the rights-holder(s) directly, unless additional rights are indicated by a Creative Commons license in the record and/ or on the work itself. This material has been accepted for inclusion by faculty at Illinois Wesleyan University. For more information, please contact digitalcommons@iwu.edu.

©Copyright is owned by the author of this document.

Oral Presentation O9.3

**INTERNAL REVENUE CODE §6015: A VIEWPOINT ON THE SOCIAL INJUSTICES
OF THE UNITED STATES TAX LAW**

Caitlin Giudice, Amy Zumbahlen, and Darryl Brown*
Business Administration Department, Illinois Wesleyan University

Under US income tax laws, couples, whose marriages are recognized under federal law, may file a joint US income tax return as though the income of both spouses were earned by one spouse. This approach benefits both the government as well as the taxpayer. More often than not, returns of this type involve only one income earner. The other non-income earning spouse is generally unaware of the filing status, tax liability, and, many times, level of income of the joint tax return. Thus, it is likely that the non-income earning spouse signs the tax return (under penalties of perjury) even though she knows very little, especially as it pertains to the income and the related taxes, about the return. To the extent that there is a tax return deficiency, the Internal Revenue Service (“IRS”) may pursue collection against either spouse. This is the case whether the couple is separated, divorced, or even where one spouse is deceased. Internal Revenue Code §6015(f) provides innocent spouse relief in cases where the IRS has pursued collection against the innocent (non-income earning) spouse. This is based on the presumption that the taxpayer who filed the income tax return did so without fully informing their spouse about their financial position and implications on the income tax return. Thus, §6015(f) is designed to provide equitable relief by relieving the innocent spouse of the income tax liability because the innocent spouse does not have the wherewithal to pay the income tax. The present study examines 1) the complexities of the US tax law in this area, and 2) the difference between the intent of Congress and IRS policy toward and application of §6015(f). Our work shows that IRS policy toward and application of §6015(f) is inconsistent with Congressional intent and places an undue burden on innocent spouses, particularly in the case of battered or abandoned spouses. We conclude by discussing alternative approaches and applications of §6015(f), including tax policy proposals that provide the relief intended under §6015(f). Our study contributes to a long stream of literature that emphasizes the need and recognizes the ability to promote social justice through our income tax laws.