



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-132251-11; REG-134219-08]

RIN 1545-BI82; RIN 1545-BK51

### Relief From Joint and Several Liability

**AGENCY:** Internal Revenue Service (IRS), Treasury

**ACTION:** Withdrawal of notices of proposed rulemaking.

**SUMMARY:** This document withdraws two notices of proposed rulemaking regarding relief from joint and several tax liability and relief from Federal income tax liability resulting from the operation of State community property laws. The proposed regulations would have affected married individuals who filed joint returns and later seek relief from joint and several liability.

**DATES:** As of [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER], the notices of proposed rulemaking that were published in the *Federal Register* on August 13, 2013 (78 FR 49242) and November 20, 2015 (80 FR 72649), are withdrawn.

**FOR FURTHER INFORMATION CONTACT:** Mark Shurtliff at (202) 317–6845 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Background

On August 13, 2013, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG-132251-11) in the *Federal Register* (78 FR 49242) that proposed guidance for taxpayers on when and how to request relief from joint and several liability under section 6015 of the Internal Revenue Code (Code) and relief from the operation of State community property law under

section 66 of the Code (2013 proposed regulations). In addition, on November 20, 2015, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-134219-08) in the ***Federal Register*** (80 FR 72649) that reflected changes to section 6015 made by the Tax Relief and Health Care Act of 2006, Public Law 109-432, 120 Stat. 2922, 3061 (December 20, 2006), as well as changes in the law arising from litigation (2015 proposed regulations).

The Treasury Department and the IRS have determined it appropriate to withdraw the 2013 proposed regulations and the 2015 proposed regulations at this time to focus time and resources on other matters. Additionally, in light of the volume and breadth of scope of the comments received in response to the 2013 proposed regulations and the 2015 proposed regulations, the Treasury Department and the IRS have determined that further consideration of the proposed rules contained in the notices of proposed rulemaking is warranted. Moreover, due to the amount of time that has passed since the notices of proposed rulemaking were published, the Treasury Department and the IRS do not intend to publish final rules without again providing additional notice of the proposed rules and requesting public comments. For these reasons, the Treasury Department and the IRS are withdrawing the 2013 proposed regulations and the 2015 proposed regulations.

The withdrawal of the 2013 proposed regulations and the 2015 proposed regulations does not limit the ability of the Treasury Department and the IRS to publish new regulatory proposals regarding the areas addressed by the withdrawn notices of proposed rulemaking, including new proposals that may be substantially identical or similar to those described therein, and the Treasury Department and the IRS may propose new rules in this regard in a future rulemaking, as appropriate. In addition, the withdrawal of these notices of proposed rulemaking does not affect the ongoing application of existing statutory and regulatory requirements or the responsibility to

faithfully administer the statutory requirements the proposed rules would have implemented if finalized. Finally, should the Treasury Department and the IRS decide in the future to move forward with rulemaking in this area, such rulemaking would take into account statutory changes that have been made, as well as changes in the law arising from litigation, since the 2013 proposed regulations and the 2015 proposed regulations were published.

**Drafting Information**

The principal author of this notice is Mark Shurtliff of the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in its development.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

## **Withdrawal of Proposed Amendments to the Regulations**

Under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-132251-11) that was published in the ***Federal Register*** on August 13, 2013 (78 FR 49242), and the notice of proposed rulemaking (REG-134219-08) that was published in the ***Federal Register*** on November 20, 2015 (80 FR 72649), are withdrawn.

**Frank J. Bisignano,**

*Chief Executive Officer.*

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