***Doe v. Commissioner, 115 T. C. 287 (2000)***

In Doe v. Commissioner, the U. S. Tax Court ruled that filing a joint return is a prerequisite for obtaining relief under Section 6015 of the Internal Revenue Code. The case involved a taxpayer seeking to be relieved of liability for unpaid taxes reported on a separate return. The court's decision underscores the necessity of a joint filing for any form of relief under Section 6015, impacting how taxpayers approach tax liability disputes with the IRS.

**Parties**

Plaintiff: Doe, Petitioner at the U. S. Tax Court. Defendant: Commissioner of Internal Revenue, Respondent at the U. S. Tax Court.

**Facts**

At the time of filing the petition, Doe resided in Livonia, Michigan. On her 1991 Federal income tax return, Doe's filing status was "Married filing separate return," and no payment was made on the amount reported as due. The IRS applied Doe's tax refunds from 1995 and 1998 toward the 1991 tax liability. In 2000, the IRS issued a Final Notice of Intent to Levy, followed by a Notice of Determination in 2001, which denied Doe's request for spousal relief under Section 6015 because she did not file a joint return. Doe contested this determination by filing a petition with the Tax Court.

**Procedural History**

On July 11, 2000, the IRS sent Doe a Final Notice of Intent to Levy. On January 9, 2001, the IRS issued a Notice of Determination denying Doe's request for relief under Section 6015. Doe filed a petition with the Tax Court on February 16, 2001, and an amended petition on March 14, 2001. The IRS moved to dismiss for lack of jurisdiction on June 14, 2001, but later withdrew this motion on January 2, 2002. On the same day, the IRS filed a motion for partial summary judgment, which was opposed by Doe. The Tax Court granted the IRS's motion for partial summary judgment, treating it as a motion for full summary judgment due to its coverage of all remaining issues.

**Issue(s)**

Whether a taxpayer must file a joint return to be eligible for relief under Section 6015 of the Internal Revenue Code?

**Rule(s) of Law**

Section 6015 of the Internal Revenue Code provides relief from joint and several liability on joint returns. Subsections (b) and (c) explicitly require a joint return to be filed for relief to be granted. Section 6015(f) allows for equitable relief, and while it

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does not explicitly mention a joint return requirement, the Commissioner's procedures under Rev. Proc. 2000-15 and legislative history indicate that such a requirement applies.

**Holding**

The Tax Court held that a joint return must be filed in order for a taxpayer to be eligible for relief under Section 6015, including under subsection (f). Since Doe did not file a joint return, she was not entitled to any relief under Section 6015.

**Reasoning**

The court reasoned that while Section 6015(f) does not explicitly state a joint return requirement, the Commissioner's procedures and the legislative history of the section indicate that Congress intended such a requirement. The court cited the Revenue Procedure 2000-15, which lists the filing of a joint return as a threshold condition for equitable relief under Section 6015(f). The legislative history, particularly the conference agreement accompanying the enactment of Section 6015(f), further supports this interpretation by referencing situations involving joint returns. The court also noted that the caption of Section 6015, "Relief From Joint and Several Liability on Joint Return," suggests that relief under this section is contingent upon filing a joint return. The court concluded that no genuine issue of material fact existed regarding Doe's eligibility for relief under Section 6015, and granted the IRS's motion for summary judgment.

**Disposition**

The Tax Court granted the IRS's motion for partial summary judgment, treating it as a motion for full summary judgment, and entered an appropriate order and decision reflecting this.

**Significance/Impact**

Doe v. Commissioner clarifies the necessity of filing a joint return to qualify for any form of relief under Section 6015 of the Internal Revenue Code. This ruling has significant implications for taxpayers seeking relief from joint and several liability, emphasizing the importance of filing status in tax disputes. The decision has been cited in subsequent cases and remains a key precedent in the interpretation of Section 6015, affecting how the IRS and taxpayers approach requests for spousal relief.

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