

Injured & Innocent Spouse Relief - Representation, Relief, and Real-World Strategy

Course Description

When clients are caught in the crossfire of tax debts tied to a spouse or ex-spouse, knowing the difference between injured and innocent spouse relief can mean the difference between resolution and financial devastation. This essential course is designed for tax professionals, Enrolled Agents, CPAs, and attorneys who represent clients facing IRS collection actions arising from joint tax liabilities or refund offsets.

You'll gain a deep understanding of the statutory and equitable relief options available to taxpayers under Internal Revenue Code §§ 6015 and 6402, including how to determine eligibility, select the correct relief pathway, and file supporting IRS forms with precision.

Participants will explore:

- The key differences between Injured Spouse Relief (Form 8379) and Innocent Spouse Relief (Form 8857)
- The different types of relief under IRC § 6015: Traditional Innocent Spouse, Separation of Liability, Equitable Relief, and Community Property Relief
- When and how to file each form—including timing rules, coordination with appeals, and refund considerations
- How to develop a compelling factual narrative and gather supporting documentation
- Common errors and misconceptions that lead to denial or delay
- Navigating post-divorce tax issues and refund allocations

Through case studies, real-world examples, and practical exercises, you'll leave this class fully equipped to advise clients, file accurate and complete forms, and build persuasive cases for relief—while protecting yourself from preparer liability.

Who Should Attend

Tax professionals, Enrolled Agents, CPAs, attorneys, and support staff who advise or represent clients with joint tax liabilities, refund offsets, or marital disputes involving the IRS.