



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.18.3

FEBRUARY 23, 2018

EFFECTIVE DATE

(02-23-2018)

PURPOSE

- (1) This transmittal obsoletes IRM 25.18.3, *Community Property, Innocent Spouse Relief and Community Property*.

MATERIAL CHANGES

- (1) The content from IRM 25.18.3 dated March 4, 2011 is obsolete. This IRM is obsolesced because the information in this IRM has been incorporated into IRM 25.15.5, *Relief from Community Property Laws*, IRM 25.18.2, *Income Reporting Considerations of Community Property*, and IRM 25.18.4, *Collection of Taxes in Community Property States*, as reflected in the crosswalk below:

From	To
IRM 25.18.3.1, <i>IRC 6015</i>	IRM 25.15.5.1.1, <i>Background</i> .
IRM 25.18.3.2, <i>IRC 66</i>	IRM 25.18.2.3, <i>IRC 66</i> .
IRM 25.18.3.3, <i>Effect of Innocent Spouse Relief</i>	IRM 25.18.4.11, <i>Effect of Innocent Spouse Relief</i> .
IRM 25.18.3.4, <i>General Provisions of IRC 66</i>	IRM 25.18.2.3.1, <i>General Provisions of IRC 66</i> .
IRM 25.18.3.5, <i>Other Liabilities and Collection Remedies</i>	Clarified and moved content to IRM 25.18.4.10, <i>Other Liabilities and Collection Remedies</i> .
IRM 25.18.3.6, <i>Transfer of Liability</i>	Clarified and moved content to IRM 25.15.5.10, <i>Transfer of Liability</i> .
IRM 25.18.3.7, <i>Relief Not Available if Fraudulent Scheme, Closing Agreement or Offer In Compromise</i>	IRM 25.15.5.11, <i>Relief Not Available if Fraudulent Scheme, Closing Agreement or Offer In Compromise</i> .
IRM 25.18.3.8, <i>IRC 66(a) - Treatment of Community Income Where Spouses Live Apart</i>	Clarified and moved content to IRM 25.18.2.3.1.1, <i>IRC 66(a) - Treatment of Community Income Where Spouses Live Apart</i> .
IRM 25.18.3.9, <i>IRC 66(c) - Traditional Relief</i>	Revised and moved content to IRM 25.15.5.14.1, <i>Traditional Relief</i> .
IRM 25.18.3.10, <i>Equitable Relief Under IRC 66(c) Generally</i>	Revised and moved content to IRM 25.15.5.14.2, <i>Equitable Relief Under 66(c) Generally</i> .
IRM 25.18.3.11, <i>Threshold Requirements for IRC 66(c) Equitable Relief</i>	Revised and moved content to IRM 25.15.5.14.2, <i>Equitable Relief Under 66(c) Generally</i> .
IRM 25.18.3.12, <i>Other Factors Considered With Respect to Equitable Relief</i>	Revised and moved content to IRM 25.15.5.14.1, <i>Traditional Relief</i> , and IRM 25.15.5.14.2, <i>Equitable Relief Under 66(c) Generally</i> .
IRM 25.18.3.13, <i>IRC 66(b) - Denial of Community Property Benefits Where Spouse Not Notified</i>	Revised and moved content to IRM 25.18.2.3.1.2, <i>IRC 66(b) - Denial of Community Property Benefits Where Spouse Not Notified</i> .

From	To
IRM 25.18.3.14, <i>Filing Requests for Relief Under IRC 66</i>	IRM 25.15.5.15, <i>Requesting Relief under IRC 66(c)</i> .
IRM 25.18.3.15, <i>Time for Filing Requests for Relief Under IRC 66</i>	IRM 25.18.3.15(1) moved to IRM 25.15.5.16, <i>Time Period for Filing a Request for Relief</i> . Content from IRM 25.18.3.15(2) was removed based on Rev. Proc. 2013-34. IRM 25.18.3.15(3) was revised and moved to IRM 25.15.5.20, <i>Notification Requirement</i> .
IRM 25.18.3.16, <i>Refunds Under IRC 66</i>	Revised and moved content to IRM 25.15.5.22, <i>Refunds Under IRC 66</i> .
IRM 25.18.3.17, <i>Judicial Review of Denial of IRC 66 Relief</i>	Revised and moved content to IRM 25.15.5.21, <i>Appeal Rights</i> .
Exhibit 25.18.3-1, <i>IRC 66 Pro Forma Checksheets and Workpapers for Examiners</i>	IRC 66 Pro Forma has been obsoleted. Pro forma checksheets for IRC 66(a) and IRC 66(b) have been moved to Exhibit 25.18.2-1, <i>IRC 66(a) and IRC 66(b) Pro Forma Checksheets for Examiners</i> . Workpapers for IRC 66(c) are replaced with Job Aid, <i>Relief from Community Property Laws/Community Property States, IRC 66(c)</i> , which is available on the MySB/SE Innocent Spouse webpage.

EFFECT ON OTHER DOCUMENTS

IRM 25.18.3 dated March 4, 2011 is obsolete as of the date of this Manual Transmittal. Guidance related to cases involving taxpayers domiciled in community property states, or cases otherwise raising community property issues has been incorporated into IRM 25.15.5, *Relief from Community Property Laws*; IRM 25.18.2, *Income Reporting Considerations of Community Property*; and IRM 25.18.4, *Collection of Taxes in Community Property States*.

AUDIENCE

This IRM section is intended to address the needs of all Service employees who are working on cases involving taxpayers domiciled in community property states, or cases otherwise raising community property issues.

Michael W. Damasiewicz
 Director, Examination Field and Campus Policy
 Small Business/Self-Employed