

# Innocent Spouse Relief™ v.4.0

## Study Guide & Outline

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**Credits:** 3 CPE Hour | 50-minute hour credit

**Required Texts:** Course Transcript (Included)

**Required Video Lessons:** 24 (Included)

**Course Format:** Interactive self-study

**Subject Classification:** Taxes

**Exam Questions:** Review - 9 | Final - 15

**Prerequisites:** None

**Advance Preparation:** None

**Course Level:** Overview

**Course Published:** August 2014

**Course Updated:** April 2017

### Learning Objectives:

By the end of this course, you should be able to do all of the following:

- Identify basic concepts related to joint and several liability
- Compare and contrast innocent spouse relief, separation of liability relief, and equitable relief
- List the four conditions that must be met by a taxpayer who files IRS Form 8857
- Identify filing and procedures related to requesting relief
- Name the nine community property states
- Compare and contrast community income and property against separate income and property
- Identify the tax treatment of various types of income under community property law
- Identify events that mark the “end of the community” for tax purposes
- Identify a taxpayer’s actual knowledge or reason to know of a tax understatement
- List indications of unfairness that will be considered by the IRS when relief determinations are made
- Cite factors that influence innocent spouse relief, separation of liability relief, and equitable relief determinations
- Identify IRS standards related to refunds for taxpayers who have been granted relief

### Instructions to Complete Course:

- Complete Video Lessons.
- If desired, print Course Transcript and Supplemental material to follow along, or use on-screen in PDF
- Open Review Questions and answer questions on Response Sheet
- Grade and score your Review using Review Questions Answer Key
- Open Final Exam and complete Final Exam using Response Sheet

- Submit Final Exam Response Sheet to TeachUcomp, Inc. following instructions in "Submittal Form & Instructions"

## Course Outline:

Introduction

### CHAPTER ONE: INTRODUCTION TO INNOCENT SPOUSE RELIEF

- 1.1 Chapter One Learning Objectives and Key Terms
- 1.2 Joint and Several Liability
- 1.3 Innocent Spouse Relief
- 1.4 Separation of Liability Relief
- 1.5 Equitable Relief
- 1.6 Requesting Relief (IRS Form 8857)
- 1.7 Filing Deadlines
- 1.8 Tax Court Review of Request

### CHAPTER TWO: COMMUNITY PROPERTY LAWS

- 2.1 Chapter Two Learning Objectives and Key Terms
- 2.2 Introduction to Community Property
- 2.3 Community Property versus Separate Property
- 2.4 Community Income versus Separate Income
- 2.5 Specific Types of Income
- 2.6 End of the Community
- 2.7 Relief for Married People Not Filing Jointly

### CHAPTER THREE: QUALIFYING FOR RELIEF

- 3.1 Chapter Three Learning Objectives and Key Terms
- 3.2 Four Factors that Qualify a Taxpayer for Relief
- 3.3 Understated Tax and Erroneous Items
- 3.4 Actual Knowledge or Reason to Know
- 3.5 Indications of Unfairness
- 3.6 Factors that Influence Separation of Liability Relief
- 3.7 Refunds and Proof Required
- 3.8 Further Reading and Conclusion

## Additional Information about TeachUcomp, Inc.

**This Study Guide and Outline provides information about a specific TeachUcomp course. For more information about TeachUcomp, Inc. and specific company policies, please visit our General FAQ (Frequently Asked Questions) Page: <http://www.teachucomp.com/faq/> The FAQ page provides information about all of the following TeachUcomp policies:**

- Program Registration Requirements
- TeachUcomp, Inc.'s Refund Policy
- TeachUcomp, Inc.'s Complaint Resolution Policy

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**You may also contact us with questions by telephone, toll-free: 877-925-8080**

**For email questions, please use our online “Contact Us” form:**

<http://www.teachucomp.com/contact-us/>