

§5287. Liability of certain spouses

The assessor may relieve the liability under this Part of a spouse who meets the qualifications for relief under the following provisions whether or not a claim for federal relief was made. The assessor may grant relief for: [PL 1999, c. 526, §1 (NEW); PL 1999, c. 526, §3 (AFF).]

1. Innocent spouses. A spouse who meets the qualifications for relief under Section 6015 of the Code; or
[RR 1999, c. 1, §51 (COR).]

2. Injured spouses. A spouse who meets the qualifications for relief of an injured spouse under Internal Revenue Service procedures.
[PL 1999, c. 526, §1 (NEW); PL 1999, c. 526, §3 (AFF).]

SECTION HISTORY

PL 1999, c. 526, §1 (NEW). PL 1999, c. 526, §3 (AFF). RR 1999, c. 1, §51 (COR).

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