

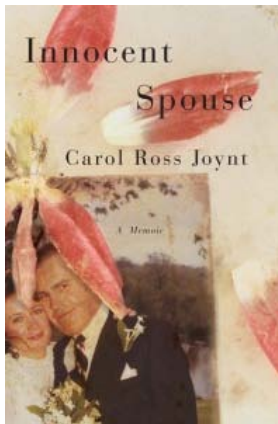


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THE TAX LAWYER

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Read Innocent Spouse Exposé Now!



[*Innocent Spouse*](#) by Carol Ross Joynt (Crown 2011) is a great new book about a common tax problem. When a couple files a joint tax return both are fully liable not only for what's on the return but also for what may **not** be, like illegal income, gambling winnings, or foreign bank accounts. The IRS can judge one party "innocent" to let him (or more often her) off the hook, but convincing the IRS isn't easy.

Innocent spouse cases clog the courts and are a hot topic among tax reformers. National Taxpayer Advocate Nina Olson has rightly [lambasted the IRS](#) for its caustic handling of some cases. Many in [Congress](#) recently asked for reform, and IRS Commissioner Doug Shulman has promised to review of innocent spouse procedures. See [IRS To Give Innocent Spouse A Facelift](#). But the problems and inequities run deep, as Carol Joynt's book reveals.

When Carol's husband died unexpectedly, she ended up owning Nathans, a D.C. restaurant and bar. Unfortunately, she learns her husband was under criminal investigation by the IRS, and it's going to take \$3 million to pay them off. Seeing what she's up against, Carol receives an IRS report about her reading "like the tumescent tabloid profile of a frivolous, spendthrift airhead." p. 39.

Not knowing that her husband couldn't pay for the life they were living and that his statements about family money were lies, she asks herself why she never asked any questions! She refers to her spousal relationship as "marital don't ask, don't tell." p. 171. Such head-in-the-sand attitudes make our national obsession with joint tax return filing—95% of married couples file jointly—difficult to understand. See [Consider Tax Filing Status Carefully](#).

But it's not only Carol who faced tax problems. The restaurant had dozens of employees whose lives and finances were upended. Signature authority can mean [payroll tax liability](#), and some received off the books income they hadn't reported. Yet despite Carol's terrible tale, the IRS eventually granted her innocent spouse status.

That makes Carol one of the lucky ones. Many women face a kind of IRS inquisition. The putative innocent spouse puts her own character and actions in issue by claiming she had no idea what was going on. Yet the IRS seems to go overboard, often painting an abused spouse as a willing accomplice to her tax-cheat husband or a feckless ignoramus spending money she should have known was owed for taxes.

Innocent Spouse does a great job of highlighting a huge tax problem and is entertaining to boot. It is a page-turning read about unexpected reversals of fortune, and all of us should be wary of such threats. For 95% of married Americans, that threat is a veritable sword of Damocles—we never know when it may fall. After all, who knows what evil (or sloth or honest but stupid mistakes) lurks in the hearts of men (and women)?

Innocent Spouse, by Carol Ross Joynt, ISBN 978-0-307-59209-5, is available at www.crownpublishing.com.

For more see:

[Carol Ross Joynt's memoir "Innocent Spouse"](#)

[A New Push to Protect Spouses](#)

[Tax Court To IRS: "Stop Denying Innocent Spouse Relief!"](#)

[IRS Accused Of Unfeeling Treatment Of Abused Spouses](#)

[More Timing Disputes Over Innocent Spouse Relief](#)

[IRS Tougher On “Innocent” Spouse Relief](#)

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