

119TH CONGRESS
1ST SESSION

H. R. 6362

To amend the Internal Revenue Code of 1986 to establish procedures for relief from joint and several liability on a joint tax return for individuals requesting such relief due to domestic violence or abuse.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2025

Ms. MACE introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to establish procedures for relief from joint and several liability on a joint tax return for individuals requesting such relief due to domestic violence or abuse.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tax Fairness for
5 Abuse Survivors Act”.

1 **SEC. 2. PROCEDURES FOR RELIEF FROM JOINT AND SEV-**
2 **ERAL LIABILITY ON JOINT RETURN APPLICA-**
3 **BLE TO INDIVIDUALS REQUESTING RELIEF**
4 **DUE TO DOMESTIC VIOLENCE OR ABUSE.**

5 (a) IN GENERAL.—Section 6015 of the Internal Rev-
6 enue Code of 1986 is amended by redesignating subsection
7 (h) as subsection (i) and by inserting after subsection (g)
8 the following new subsection:

9 “(h) PROCEDURES FOR RELIEF FROM LIABILITY AP-
10 PPLICABLE TO INDIVIDUALS REQUESTING RELIEF DUE TO
11 DOMESTIC VIOLENCE OR ABUSE.—

12 “(1) IN GENERAL.—Under procedures pre-
13 scribed by the Secretary, if—

14 “(A) a joint return has been made for a
15 taxable year;

16 “(B) on such return there is an under-
17 statement of tax attributable to erroneous items
18 of one individual filing the joint return (here-
19 after referred to as nonrequesting spouse);

20 “(C) the other individual (hereafter re-
21 ferred to as requesting spouse), or a member of
22 the requesting spouse’s family was the victim of
23 domestic violence or domestic abuse by the non-
24 requesting spouse; and

25 “(D) such requesting spouse establishes
26 that in signing the return, either—

1 “(i) he or she did not know, and had
2 no reason to know, that there was such un-
3 derstatement; or

4 “(ii) he or she did know of such un-
5 derstatement and did not challenge the
6 treatment of items on the return because
7 of fear, pressure, threats of retaliation, or
8 duress by the nonrequesting spouse,
9 then such requesting spouse shall be relieved of
10 liability for tax (including interest, penalties,
11 and other amounts) for such taxable year to the
12 extent such liability is attributable to such un-
13 derstatement.

14 “(2) EVIDENCE OF DOMESTIC VIOLENCE OR
15 ABUSE.—A requesting spouse who elects the applica-
16 tion of this subsection shall have the opportunity to
17 provide evidence of domestic violence or abuse
18 against the requesting spouse or a member of the
19 family of the requesting spouse.

20 “(3) DEFAULT PRESUMPTION IN THE CASE OF
21 A SPOUSE WHO KNEW OF UNDERSTATEMENT OF
22 TAX.—If a requesting spouse provides evidence
23 under paragraph (2), for purposes of paragraph
24 (1)(D)(ii), any understatement by the requesting
25 spouse shall be presumed to be due to fear, pressure,

1 threats of retaliation, or duress by the nonrequesting
2 spouse.

3 “(4) NOTICE TO NONREQUESTING SPOUSE.—If
4 a requesting spouse elects the application of this
5 subsection, any notice to the nonrequesting spouse—

6 “(A) may not include—

7 “(i) information indicating that the
8 requesting spouse is seeking relief under
9 this subsection, or

10 “(ii) any mention of domestic abuse
11 or violence, and

12 “(B) may include general information indi-
13 cating that the Internal Revenue Service is re-
14 viewing the return to which such election re-
15 lates.”.

16 (b) CONFORMING AMENDMENTS.—

17 (1) Section 6015(a)(2) of such Code is amended
18 by inserting “or subsection (h)” after “subsection
19 (c)” in each place it appears.

20 (2) Section 6015 of such Code is amended by
21 striking “subsection (b) or (c)” and inserting “sub-
22 section (b), (c), or (h)” in each place it appears.

23 (3) Subsection (i) of section 6015 of such Code
24 (as so redesignated by subsection (a)) is amended by
25 striking “and” at the end of paragraph (1), by strik-

1 ing the period at the end of paragraph (2) and in-
2 serting “; and”, and by adding at the end the fol-
3 lowing new paragraph:

4 “(3) regulations providing that any notice de-
5 scribed in paragraph (2) shall conform with the re-
6 quirements of subsection (h)(4).”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to requests for relief after the date
9 of the enactment of this Act.

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