

The Innocent Spouse Manual

About the Author

Robert B. Nadler completed thirty years of tax controversy practice with the IRS Office of Chief Counsel in 2002. At that time he joined the Legal Aid Society of Middle Tennessee and the Cumberlands and the Tennessee Tax Project. His practice is limited to representing low-income taxpayers in controversies with the IRS. Since 2002, Mr. Nadler has represented over 30 clients in innocent spouse disputes and consulted with several other tax clinics regarding their innocent spouse cases.

Between 1996 and 2006, Mr. Nadler taught Tax Practice and Procedure as an adjunct professor at Vanderbilt University Law School. Mr. Nadler is the author of two tax articles involving innocent spouse relief. *Innocent Spouse Equitable Relief Refunds: The IRS Abandons the Window Period*, Tax Notes, November 22, 2004, p. 1133; *Equitable Relief: Time to Level the Playing Field*, Tax Notes, December 4, 2006, p. 899.

Mr. Nadler was co-counsel in Lantz v. Commissioner, 132 T.C. No. 8 (2009) in which the Tax Court held invalid a treasury regulation imposing a two-year limitation for filing claims in equitable relief cases.