

Home Sweet Home: Protecting the Interest of the Non-Liable Spouse from IRS Seizure and Sale, Journal of Taxation

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No governmental collection action could possibly have a louder ring of unfairness than the threat of losing a home because of the tax liability of another party. The courts are clear, however, that where the survivor's homestead right is a property right under state law, the IRS can take that property right to satisfy the non-owner/taxpayer's debt to the U.S., as discussed in this Journal of Taxation article.