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Proposed regulations withdrawn: Relief from joint and several liability

The U.S. Treasury Department and IRS today released a document announcing the withdrawal of two sets of proposed regulations regarding relief from joint and several tax liability and relief from federal income tax liability due to state community property laws. These proposed regulations, initially published on August 13, 2013, and November 20, 2015, were aimed at guiding married individuals filing joint returns who later seek relief from joint and several liability.

Treasury and the IRS have decided to withdraw the 2013 and 2015 proposed regulations:

- To focus time and resources on other matters
- Due to the volume and breadth of comments received in response to the proposed regulations, warranting further consideration
- Due to the time elapsed since the notices of proposed rulemaking were published

The proposed regulations are withdrawn as of December 15, 2025.

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