(3) *Suspension of the running of the period of limitations*—(i) *Relief under §1.6015–2 or 1.6015–3.* The running of the period of limitations in section 6502 on collection against the requesting spouse of the assessment to which an election under §1.6015–2 or 1.6015–3 relates is suspended for the period during which the Internal Revenue Service is prohibited by paragraph (c)(1) of this section from collecting by levy or a proceeding in court and for 60 days thereafter. However, if the requesting spouse signs a waiver of the restrictions on collection in accordance with paragraph (c)(2) of this section, the suspension of the period of limitations in section 6502 on collection against the requesting spouse will terminate on the date that is 60 days after the date the waiver is filed with the Internal Revenue Service.

(ii) *Relief under §1.6015–4.* If a requesting spouse seeks only equitable relief under §1.6015–4, the restrictions on collection of paragraph (c)(1) of this section do not apply. Accordingly, the request for relief does not suspend the running of the period of limitations on collection.

(4) *Definitions*—(i) *Levy.* For purposes of this paragraph (c), levy means an administrative levy or seizure described by section 6331.

(ii) *Proceedings in court.* For purposes of this paragraph (c), proceedings in court means suits filed by the United States for the collection of Federal tax. Proceedings in court does not refer to the filing of pleadings and claims and other participation by the Internal Revenue Service or the United States in suits not filed by the United States, including Tax Court cases, refund suits, and bankruptcy cases.

(iii) *Assessment to which the election relates.* For purposes of this paragraph (c), the assessment to which the election relates is the entire assessment of the deficiency to which the election relates, even if the election is made with respect to only part of that deficiency.

[T.D. 9003, 67 FR 47285, July 18, 2002]

§1.6015–8 Applicable liabilities.

(a) *In general.* Section 6015 applies to liabilities that arise after July 22, 1998, and to liabilities that arose prior to July 22, 1998, that were not paid on or before July 22, 1998.

(b) *Liabilities paid on or before July 22, 1998.* A requesting spouse seeking relief from joint and several liability for amounts paid on or before July 22, 1998, must request relief under section 6013(e) and the regulations thereunder.

(c) *Examples.* The following examples illustrate the rules of this section:

Example 1. H and W file a joint Federal income tax return for 1995 on April 15, 1996. There is an understatement on the return attributable to an omission of H's wage income. On October 15, 1998, H and W receive a 30-day letter proposing a deficiency on the 1995 joint return. W pays the outstanding liability in full on November 30, 1998. In March 1999, W files Form 8857, requesting relief from joint and several liability under section 6015(b). Although W's liability arose prior to July 22, 1998, it was unpaid as of that date. Therefore, section 6015 is applicable.

Example 2. H and W file their 1995 joint Federal income tax return on April 15, 1996. On October 14, 1997, a deficiency of $5,000 is assessed regarding a disallowed business expense deduction attributable to H. On June 30, 1998, the Internal Revenue Service levies on the $3,000 in W's bank account in partial satisfaction of the outstanding liability. On August 31, 1998, W files a request for relief from joint and several liability. The liability arose prior to July 22, 1998. Section 6015 is applicable to the $2,000 that remained unpaid as of July 22, 1998, and section 6013(e) is applicable to the $3,000 that was paid prior to July 22, 1998.

[T.D. 9003, 67 FR 47285, July 18, 2002]

§1.6015–9 Effective date.

Sections 1.6015–0 through 1.6015–9 are applicable for all elections under §1.6015–2 or 1.6015–3 or any requests for relief under §1.6015–4 filed on or after July 18, 2002.

[T.D. 9003, 67 FR 47285, July 18, 2002]

§1.6015(a)–1 Declaration of estimated income tax by individuals.

(a) *Requirement*—(1) *Taxable years beginning after December 31, 1971.* With respect to taxable years beginning after December 31, 1971, a declaration of estimated income tax by an individual is not required if the estimated tax (as defined in section 6015(c)) can reasonably be expected to be less than $100. In all other cases a declaration of estimated income tax shall be made by

every individual if the following conditions are met and if such individual is not a nonresident alien individual who is excepted under section 6015(i) and §1.6015(i)–1 from the requirements of making a declaration:

(i) The gross income for the taxable year can reasonably be expected to exceed:

(a) $20,000, in the case of:

(1) A single individual including a head of a household (as defined in section 2(b)) or a surviving spouse (as defined in section 2(a)); or

(2) A married individual entitled under section 6015(b) to file a joint declaration with his spouse, if his spouse has not received wages (as defined in section 3401(a)) for the taxable year; or

(b) $10,000, in the case of a married individual entitled under section 6015(b) to file a joint declaration with his spouse, if both he and his spouse have received wages (as defined in section 3401(a)) for the taxable year; or

(c) $5,000, in the case of a married individual not entitled under section 6015(b) to file a joint declaration with his spouse; or

(ii) The gross income can reasonably be expected to include more than $500 from sources other than wages (as defined in section 3401(a)).

(2) *Taxable years beginning after December 31, 1966, and before January 1, 1972.* With respect to taxable years beginning after December 31, 1966, and before January 1, 1972, a declaration of estimated income tax by an individual is not required if the estimated tax (as defined in section 6015(c)) can reasonably be expected to be less than $40. In all other cases a declaration of estimated income tax shall be made by every individual if the following conditions are met and if such individual is not a nonresident alien individual who is excepted under section 6015(i) and §1.6015(i)–1 from the requirement of making a declaration:

(i) The gross income for the taxable year can reasonably be expected to exceed:

(a) $5,000, in the case of:

(1) A single individual other than a head of a household (as defined in section 1(b)(2) for taxable years ending before January 1, 1971, or as defined in section 2(b) of the Code as amended by the Tax Reform Act of 1969 for taxable years beginning after December 31, 1970) or a surviving spouse (as defined in section 2(b) for taxable years ending before January 1, 1971, or as defined in section 2(a) of the Code as amended by the Tax Reform Act of 1969 for taxable years beginning after December 31, 1970);

(2) A married individual not entitled under section 6015(b) to file a joint declaration with his spouse; or

(3) A married individual entitled under section 6015(b) to file a joint declaration with his spouse, but only if the aggregate gross income of such individual and his spouse for the taxable year can reasonably be expected to exceed $10,000; or

(b) $10,000, in the case of:

(1) A head of household (as defined in section 1(b)(2) for taxable years ending before January 1, 1971, or as defined in section 2(b) of the Code as amended by the Tax Reform Act of 1969 for taxable years beginning after December 31, 1970); or

(2) A surviving spouse (as defined in section 2(b) for taxable years ending before January 1, 1971, or as defined in section 2(a) of the Code as amended by the Tax Reform Act of 1969 for taxable years beginning after December 31, 1970); or

(ii) The gross income can reasonably be expected to include more than $200 from sources other than wages (as defined in section 3401(a)).

(3) *Taxable years beginning before January 1, 1967.* With respect to taxable years beginning before January 1, 1967, and after December 31, 1960, a declaration of estimated income tax by an individual is not required if the estimated tax (as defined in section 6015(c)) can reasonably be expected to be less than $40. In all other cases a declaration shall be made by every citizen of the United States, whether residing at home or abroad, every individual residing in the United States though not a citizen thereof, every nonresident alien who is a resident of Canada, Mexico, or Puerto Rico and who has wages subject to withholding at the source under section 3402, and every nonresident alien who has been, or expects to be, a resident of Puerto Rico during the entire taxable year, if:

(i) The gross income for the taxable year can reasonably be expected to exceed:

(a) $5,000, in the case of:

(1) A single individual other than a head of a household (as defined in section 1(b)(2)); or

(2) A married individual not entitled under section 6015(b) to file a joint declaration with his spouse; or

(3) A married individual entitled under section 6015(b) to file a joint declaration with his spouse, but only if the aggregate gross income of such individual and his spouse for the taxable year can reasonably be expected to exceed $10,000; or

(b) $10,000, in the case of:

(1) A head of a household (as defined in section 1(b)(2)); or

(2) A surviving spouse (as defined in section 2(b)); or

(ii) The gross income can reasonably be expected to include more than $200 from sources other than wages (as defined in section 3401(a)).

(b) *Income of child.* In estimating his gross income for the taxable year a parent should not take into account the income of his minor child. Such income is not includible in the gross income of the parent. See section 73 and §1.73–1.

(c) *Exemption of spouse.* For the purpose of determining whether a declaration of estimated tax is required under the provisions of paragraph (a)(3) of this section, a married person filing a separate declaration may not take into account the exemption of his spouse, if his spouse has, or is reasonably expected to have, gross income, or is reasonably expected to be the dependent of another taxpayer for the taxable year.

(d) *Nonresident alien individuals.* For the rules exempting certain nonresident alien individuals from the requirement of making a declaration of estimated income tax, see §1.6015(i)–1.

(e) *Examples.* The application of the provisions of this section may be illustrated by the following examples:

Example (1). H maintains as his home a household which is the principal place of abode of himself and his two dependent children. H's wife died in 1970 and he has not remarried. H and his wife filed a joint return for 1970. H's salary from January 1, to June 30, 1972, is at the annual rate of $18,000. However, effective July 1, 1972, his annual salary is increased to $24,000, and under the facts then existing it is reasonable to assume that his salary for the remaining portion of 1972 will remain unchanged and that his total salary for the year will, therefore, be $21,000. Since H is a surviving spouse (as defined in section 2(a)) and his gross income can reasonably be expected to exceed $20,000, he is required to file a declaration of estimated tax for 1972. Since it was not reasonable to assume that H's gross income for 1972 would exceed $20,000 until July 1972 (after June 1 and before September 2), H is not required to file a declaration until September 15, 1972. However, if H's estimated tax (as defined in section 6015(c)) can reasonably be expected to be less than $100, he is not required to file a declaration of estimated tax. See section 6073 and §§1.6073–1 to 1.6073–4, inclusive, for rules as to when a declaration must be filed.

Example (2). H, a taxpayer making his return on the calendar year basis, has an annual salary of $12,000 in 1972. W, H's wife, received wages (as defined in section 3401(a)) in December 1972. W did not receive wages prior to December. Assuming that H and W are entitled to file a joint declaration of estimated tax under section 6015(b), H would not be required to file a declaration for 1972 until January 15, 1973, since prior to December 1972 W had not received wages. Since W received wages after September 1, 1972, H must file a declaration on or before January 15, 1973, because, under the rule contained in paragraph (a)(1)(i)*(b)* of this section, H's gross income could reasonably be expected to exceed $10,000 for 1972. However, no declaration would be required if H's estimated tax (as defined in section 6015(c)) could reasonably be expected to be less than $100. No declaration is required prior to January 15, 1973, because, under the rule contained in paragraph (a)(1)(i)*(a)*(2) of this section, H's gross income for 1972 could not reasonably be expected to exceed $20,000.

Example (3). P is a taxpayer making his return on the calendar year basis. P is engaged in the practice of his profession on his own account and has gross income of $2,000 from such profession for the 2 months of January and February 1972. He reasonably expects that his gross income from his profession will continue to average $1,000 each month throughout the year and that he will have no income from any other source during 1972. Since P has gross income which does not constitute wages subject to withholding, he is required to file a declaration of estimated tax for that year since he has income of more than $500 from sources other than wages, unless he reasonably expects his estimated tax to be less than $100.

Example (4). S, a married taxpayer, has been regularly employed for many years. As of January 1, 1972, his weekly wages are $305. For many years, S has also owned stock in a

corporation which has regularly paid him annual dividends ranging from $575 to $600. Because his gross income can reasonably be expected to include more than $500 from sources other than wages, S is required to make a declaration of estimated tax for 1972, unless he reasonably expects his estimated tax to be less than $100.

(f) *Declarations made by agents.* The declaration of income may be made by an agent if, by reason of disease or injury, the person liable for the making of the declaration is unable to make it. The declaration may also be made by an agent if the taxpayer is unable to make the declaration by reason of continuous absence from the United States (including Puerto Rico as if a part of the United States) for a period of at least 60 days prior to the date prescribed by law for making the declaration. In addition, a declaration may be made by an agent if the taxpayer requests permission, in writing, of the district director for the internal revenue district in which is located the legal residence or principal place of business of the person liable for the making of the declaration, and such district director determines that good cause exists for permitting the declaration to be so made. However, assistance in the preparation of the declaration may be rendered under any circumstances. Whenever a declaration is made by an agent it must be accompanied by a power of attorney (or copy thereof) authorizing him to represent his principal in making, executing, or filing the declaration. A form 2848, when properly completed, is sufficient. In addition, where one spouse is physically unable by reason of disease or injury to sign a joint declaration, the other spouse may, with the oral consent of the one who is incapacitated, sign the incapacitated spouse's name in the proper place in the declaration followed by the words ''By _____, Husband (or Wife)'', and by the signature of the signing spouse in his own right, provided that a dated statement signed by the spouse who is signing the declaration is attached to and made a part of the declaration stating:

(1) The name of the declaration being filed,

(2) The taxable year,

(3) The reason for the inability of the spouse who is incapacitated to sign the declaration, and

(4) That the spouse who is incapacitated consented to the signing of the declaration.

The taxpayer and his agent, if any, are responsible for the declaration as made and incur liability for the penalties provided for erroneous, false, or fraudulent declarations.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6817, 30 FR 4537, Apr. 8, 1965; T.D. 7117, 36 FR 9422, May 25, 1971; T.D. 7274, 38 FR 11345, May 7, 1973; T.D. 7282, 38 FR 19027, July 17, 1973; T.D. 7332, 39 FR 44232, Dec. 23, 1974]

§ 1.6015(b)–1 Joint declaration by husband and wife.

(a) *In general.* A husband and wife may make a joint declaration of estimated tax even though they are not living together. However, a joint declaration may not be made if they are separated under a decree of divorce or of separate maintenance. A joint declaration may not be made if the taxpayer's spouse is a nonresident alien (including a nonresident alien who is a bona fide resident of Puerto Rico during the entire taxable year) or if his spouse has a different taxable year. If the gross income of each spouse meets the requirements of section 6015(a), either a joint declaration must be made or a separate declaration must be made by each. If a joint declaration is made, the amount estimated as the income tax imposed by chapter 1 (other than by section 56) must be computed on the aggregate estimated taxable income of the spouses (see section 6013(d)(3) and §1.2–1), while (for taxable years beginning after December 31, 1966) the amount estimated as the self-employment tax imposed by chapter 2 must be computed on the separate estimated self-employment income of each spouse. See sections 1401 and 1402 and §1.6017–1(b)(1). The liability with respect to the estimated tax, in the case of a joint declaration, shall be joint and several.

(b) *Application to separate returns.* The fact that a joint declaration of estimated tax is made by them will not preclude a husband and his wife from filing separate returns. In case a joint