

collect back taxes on the IRA distributions from him. He claimed "innocent spouse" status, but the IRS said he didn't qualify because he had known about the distributions.

Tax Court: The husband hadn't known of the tax due on the distributions, so he did qualify as an innocent spouse and escaped the tax on them.

David R. Braden, TC Memo 2001-69.

■ **IRS pays for not looking for document that didn't exist.** An individual filed a *Freedom of Information Act* request asking the IRS