

Part III - Administrative, Procedural, and Miscellaneous

Equitable Relief from Joint and Several Liability

Notice 99-29

This notice extends the date for providing comments on Notice 98-61, 1998-51 I.R.B. 13 (December 21, 1998), regarding the interim procedures for taxpayers seeking equitable relief from federal tax liability under § 6015(f) or 66(c) of the Internal Revenue Code, as added by § 3201(a) of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, 112 Stat. 685 (July 22, 1998) (RRA). Written comments on these interim procedures should be submitted to the Service by June 30, 1999.