

T.C. Memo. 2007-126

UNITED STATES TAX COURT

BELMA BEGIC, Petitioner, AND ZAMIR JAHIC, Intervenor v.  
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 11847-05.

Filed May 21, 2007.

Harry Charles, for petitioner.

Zamir Jahic, pro se.

Steven W. LaBounty, for respondent.

MEMORANDUM FINDINGS OF FACT AND OPINION

FOLEY, Judge: The issue for decision is whether petitioner is entitled to innocent spouse relief pursuant to section 6015.<sup>1</sup>

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<sup>1</sup> Unless otherwise indicated, all section references are to  
(continued...)

FINDINGS OF FACT

On May 31, 1996, petitioner and intervenor were married in Norway. From January 2001 until August 2002, petitioner attended college in Norway, where she studied electrical engineering. From September 2002 until September 2003, petitioner lived and worked in California. During 2001 and 2002, Mr. Jahic owned and operated a coffee shop and a night club in Missouri. In addition, he maintained the books and records relating to the businesses. Petitioner did not participate in, and was not familiar with, the day-to-day operations of the businesses.

Petitioner and Mr. Jahic filed joint Federal income tax returns relating to 2001 and 2002. Mr. Jahic prepared and signed the returns on behalf of petitioner, but he did not show the returns to, or discuss the items of income with, petitioner. On May 8, 2004, petitioner and Mr. Jahic's marriage was dissolved.

On December 24, 2004, petitioner timely sent respondent a Form 8857, Request for Innocent Spouse Relief, relating to 2001 and 2002. On March 22, 2005, respondent sent petitioner and Mr. Jahic a notice of deficiency relating to 2001 and 2002. Respondent determined deficiencies and section 6662(a) accuracy-related penalties relating to 2001 and 2002. On June 27, 2005,

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<sup>1</sup>(...continued)  
the Internal Revenue Code in effect for the years in issue.

petitioner, while residing in St. Louis, Missouri, filed her petition with the Court. On October 31, 2005, Mr. Jahic filed his notice of intervention with the Court.

OPINION

Petitioner did not know about the items giving rise to the deficiency, participate in the daily operations of the businesses, or sign the tax return. Accordingly, she is entitled to relief pursuant to section 6015(c).

Contentions we have not addressed are irrelevant, moot, or meritless.

To reflect the foregoing,

Decision will be entered  
for petitioner.