

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

LISA M. BRIGULIO & JAMES M. MURRAY,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 11087-12.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

This case, one of a consolidated group of three, was on the Court’s October 19, 2015 trial calendar for San Francisco, California. It and its companion cases had been continued numerous times, and the Court and parties have tried various ways to move things ahead. Common to all three is Mr. Murray, but his former wife is a petitioner in this case alone. On December 18, 2017 she moved for partial summary judgment. The gist of her motion is that she was married to petitioner Murray for only a little over three years and during that time filed joint returns for 2008 and 2009. She did not know that he was a white-collar criminal whose nefarious schemes were producing a large amount of income which he did not report on their returns. And none of the adjustment items on the notice of deficiency are allocated to her under I.R.C. § 6015(d). Ms. Brigulio established these facts by serving her former husband with requests for admission, to which he did not respond. See Tax Court Rules 90(c) and (f).

Toward the end of the marriage, Mr. Murray fled to Monaco. He was arrested while trying to return, and has since been convicted of several counts of wire fraud and aggravated identity theft. He is currently imprisoned. The Commissioner agrees with Ms. Brigulio that she is entitled under the circumstances to innocent-spouse relief. It is therefore

ORDERED that Ms. Brigulio's December 18, 2017 motion for partial summary judgment is granted and she is relieved from joint and several liability for the tax deficiencies for the 2008 and 2009 tax years. It is also

ORDERED that on or before April 20, 2018 Ms. Brigulio file a status report to state if she would object to severing herself from this case to enable the Court to enter decision in her favor. (The Court forgot to mention in the conference call with the parties on April 4, 2018 that we now can use the severance rules in a situation like this to entirely end an innocent spouse's continued involvement as a party in a deficiency case. *See, e.g., Siewert v. Commissioner*, Docket No. 24680-13, Order, Sept. 15, 2015).

**(Signed) Mark V. Holmes  
Judge**

Dated: Washington, D.C.  
April 6, 2018