



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

April 23, 2021

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UIL: 262.00-00

Dear _____ :

This letter responds to your request, dated February 18, 2020, in which you are seeking a ruling on the deductibility of amounts you paid for legal services, rendered on your behalf in _____, related to civil and criminal matters arising from your relationship with your former spouse, and the defense of your title to property claimed by your former spouse.

Unless expressly allowed by law, an individual's personal, living, and family expenses are not deductible. IRC § 262. Examples of non-deductible expenses include legal fees paid in connection with civil or criminal charges resulting from a personal relationship; property claims or property settlements in a divorce; or defense of one's title to property. See 26 CFR § 262-1; Publication 529 Miscellaneous Deductions, for use in preparing 2017 returns at www.irs.gov.

This letter calls attention to general principles of tax law without applying them to a specific set of facts. Sec. 2.04 of Rev. Proc. 2021-1, I.R.B.1 (or its successor). This letter is intended for informational purposes only, does not constitute a letter ruling, and is not binding on the Internal Revenue Service. In order to receive a written response applying the tax law to your specific set of facts, you must request a private letter ruling.

Section 7 of Revenue Procedure 2021-1 provides the general instructions for requesting a private letter ruling, which include the payment of the applicable user fee. Please note that we ordinarily do not issue a private letter ruling on any matter in which the determination requested is primarily one of fact. Sec. 6.02 of Rev. Proc. 2021-1.

If you have any additional questions, please contact our office at

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Sincerely,

/s/

Alexa T. Dubert
Assistant to the Chief, Branch 1
Office of Chief Counsel
(Income Tax & Accounting)