

Additional Reference Materials

| LR # | Tax Administration Legislative Recommendations | National Taxpayer Advocate (NTA) Annual Report References | Congressional Bill and Committee Report References |
|-----------------------------------|---|---|--|
| Strengthen Taxpayer Rights | | | |
| 1 | Enact the Taxpayer Bill of Rights As a Freestanding Provision in the Internal Revenue Code | NTA 2013 Annual Report 5-19; NTA 2011 Annual Report 493-518; NTA 2007 Annual Report 478-489 | N/A |
| 2 | Require the IRS to Provide Annual Taxpayer Rights Training to Employees | NTA 2016 Annual Report 98-108; NTA 2013 Annual Report 51-60 | S. 2333 , 114th Cong. § 308 (2015); H.R. 4128 , 114th Cong. § 308 (2015) |
| 3 | Codify the IRS Mission Statement | NTA 2016 Annual Report 15-16 | N/A |
| 4 | Require the IRS to Provide Taxpayers with a Receipt Showing How Their Tax Dollars Are Being Spent | NTA 2011 Annual Report 469; NTA 2010 Annual Report 368 | H.R. 3855 , 114th Cong. § 2 (2015); H.R. 3039 , 113th Cong. § 2 (2013); S. 437 , 112th Cong. § 2 (2012); H.R. 1527 , 112th Cong. § 2 (2012) |
| Improve the Filing Process | | | |
| 5 | Authorize the Volunteer Income Tax Assistance (VITA) Grant Program | NTA 2014 Annual Report 55-66; NTA 2002 Annual Report vii-viii | S. 1 , 115th Cong. §11076 (2017); S. 797 , 115th Cong. § 2 (2017); H.R. 2901 , 115th Cong. § 2 (2017); S. 193 , 115th Cong. § 4 (2017); H.R. 605 , 115th Cong. § 4 (2017); S. 3156 , 114th Cong. § 111 (2016) (reported by Sen. Fin. Comm.), see also S. Rep. No. 114-298 , at 11-13 (2016); H.R. 4835 , 114th Cong. § 4 (2016); S. 2333 , 114th Cong. § 201 (2015); H.R. 4128 , 114th Cong. § 201 (2015); S. 996 , 114th Cong. § 4 (2015); S. 1368 , 113th Cong. § 4 (2013); H.R. 341 , 113th Cong. § 4 (2013); H.R. 5719 , 110th Cong. § 7 (2008) (passed by House), see also H.R. Rep. No. 110-584 , at 21-22 (2008) |
| 6 | Authorize the IRS to Establish Minimum Competency Standards for Federal Tax Return Preparers | NTA 2009 Annual Report 41-69; NTA 2008 Annual Report 423-426 | H.R. 4912 , 114th Cong. § 401 (2016); S. 676 , 114th Cong. § 406 (2015); S. 2333 , 114th Cong. § 202 (2015); H.R. 4128 , 114th Cong. § 202 (2015); S. 137 , 114th Cong. § 2 (2015); H.R. 4141 , 114th Cong. § 2 (2015); H.R. 1528 , 108th Cong. § 141 (2004) (passed by Senate); S. 882 , 108th Cong. § 141 (2003) (reported by Sen. Fin. Comm.), see also S. Rep. No. 108-257 , at 30-31 (2003) |

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| 7 | Require the IRS to Utilize Scannable Code or Similar Technology to Process Individual Income Tax Returns Prepared Electronically But Filed on Paper | NTA 2013 Annual Report vol. 2, 70, 91, & 96 | <p>S. 606, 115th Cong. § 205 (2017);</p> <p>S. 3157, 114th Cong. § 205 (2016) (reported by Sen. Fin. Comm.), see also S. Rep. No. 114-299, at 20-21 (2016);</p> <p>S. 2736, 113th Cong. § 4 (2014)</p> |
| 8 | Clarify that IRS Employees May Help Taxpayers Locate a Specific Low Income Taxpayer Clinic | NTA 2007 Annual Report 551-553 | <p>H.R. 2171, 115th Cong. § 303 (2017);</p> <p>H.R. 4912, 114th Cong. § 303 (2016);</p> <p>S. 2333, 114th Cong. § 201(d)(4) (2015);</p> <p>H.R. 4128, 114th Cong. § 201(d)(4) (2015);</p> <p>H.R. 5719, 110th Cong. § 6 (2008) (passed by House), see also H.R. Rep. No. 110-584, at 20-21 (2008)</p> |
| 9 | Extend the Time for Small Businesses to Make Subchapter S Elections | NTA 2010 Annual Report 410-411; NTA 2004 Annual Report 390-393; NTA 2002 Annual Report 246 | <p>S. 711, 115th Cong. § 7 (2017);</p> <p>H.R. 1696, 115th Cong. § 7 (2017);</p> <p>H.R. 1, 113th Cong. § 3606 (2014);</p> <p>S. 2271, 112th Cong. § 2 (2012);</p> <p>H.R. 3629, 109th Cong. § 2 (2005);</p> <p>H.R. 3841, 109th Cong. § 302 (2005)</p> |
| 10 | Require Employers Filing More than Five Forms W-2, 1099-MISC, and 941 to File Electronically and Provide a Breakdown by Employee of the Amounts Reported on Form 941 | N/A | N/A |
| 11 | Authorize the IRS to Work With Financial Institutions to Reverse Misdirected Deposits | NTA 2006 Annual Report 503-505 | N/A |
| 12 | Revise the "Mailbox Rule" to Apply to Electronically Submitted Documents and Payments in the Same Manner As It Applies to Mailed Submissions | N/A | N/A |
| 13 | Amend IRC § 6654(c)(2) to Adjust Estimated Tax Payment Deadlines to Occur Quarterly | N/A | H.R. 3717 , 115th Cong. § 2 (2017) |
| 14 | Harmonize Reporting Requirements for Taxpayers Subject to Both FBAR and FATCA By Eliminating Duplication and Excluding Accounts a U.S. Person Maintains in the Country Where He or She Is a <i>Bona Fide</i> Resident | NTA 2015 Annual Report 353-362 | <p>Bills Pertaining to FATCA Reporting Requirements Repeal:</p> <p>S. 869, 115th Cong. § 1 (2017);</p> <p>H.R. 2054, 115th Cong. § 1 (2017);</p> <p>H.R. 2136, 115th Cong. § 1 (2017);</p> <p>H.R. 5935, 114th Cong. § 1 (2016);</p> <p>S. 663, 114th Cong. § 1 (2015);</p> <p>S. 887, 113th Cong. § 1 (2013)</p> |

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| Improve Assessment and Collection Procedures | | | |
| 15 | Strengthen Taxpayer Protections in the Filing of Notices of Federal Tax Liens | NTA 2016 Annual Report 386-392; NTA 2014 Annual Report 396-403; NTA 2009 Annual Report 357-364 | S. 2333 , 114th Cong. § 301 (2015); H.R. 4128 , 114th Cong. § 301 (2015); S. 3355 , 112th Cong. § 301 (2012); H.R. 6050 , 112th Cong. § 301 (2012); H.R. 6439 , 111th Cong. § 2 (2010); S. 3215 , 111th Cong. § 301 (2010); H.R. 5047 , 111th Cong. § 301 (2010) |
| 16 | Codify the Rule That Taxpayers Can Request Equitable Relief Under IRC § 6015(f) Any Time Before Expiration of the Period of Limitations on Collection | N/A | H.R. 3340 , 115th Cong. § 202 (2017); S. 3156 , 114th Cong. § 113(a)(2) (2016) (reported by Sen. Fin. Comm.), <i>see also</i> S. Rep. No. 114-298 , at 15-17 (2016); S. 2333 , 114th Cong. § 303(a)(2) (2015); H.R. 4128 , 114th Cong. § 303(a)(2) (2015) |
| 17 | Authorize the IRS to Release Levies That Cause Economic Hardship for Business Taxpayers | NTA 2011 Annual Report 537-543 | S. 2333 , 114th Cong. § 304(a) (2015); H.R. 4128 , 114th Cong. § 304(a) (2015); H.R. 4368 , 112th Cong. § 1 (2012) |
| 18 | Extend the Time Limit for Taxpayers to Sue for Damages for Improper Collection Actions | N/A | S. 1793 , 115th Cong. § 201(c) (2017); S. 1578 , 114th Cong. § 301 (2015) |
| 19 | Protect Retirement Funds From IRS Levies in the Absence of “Flagrant Conduct” By a Taxpayer | NTA 2015 Annual Report 340-345; NTA 2006 Annual Report 527-530 | H.R. 2171 , 115th Cong. § 203 (2017); H.R. 3340 , 115th Cong. § 204 (2017); H.R. 4912 , 114th Cong. § 203 (2016); S. 2333 , 114th Cong. §§ 306 & 307 (2015); H.R. 4128 , 114th Cong. §§ 306 & 307 (2015) |
| 20 | Toll the Time Periods for Requesting the Return of Levy Proceeds While the Taxpayer or a Pertinent Third Party Is Financially Disabled | NTA 2015 Annual Report 368-375 | H.R. 2171 , 115th Cong. § 204 (2017); H.R. 4912 , 114th Cong. § 204 (2016) |
| 21 | Require the IRS to Waive User Fees for Taxpayers Who Enter Into Low-Cost Installment Agreements and Evaluate the Potential Revenue and Compliance Costs of Future User Fee Increases | NTA 2017 Annual Report 307-313; NTA 2015 Annual Report 14-35; NTA 2007 Annual Report 66-82 | S. 1793 , 115th Cong. § 301 (2017); S. 3471 , 114th Cong. § 504 (2016) (reported by Sen. Fin. Comm.) (low-income fee waiver provisions and limitation on future increase), <i>see also</i> S. Rep. No. 114-375 , at 84 (2016); S. 3156 , 114th Cong. § 114 (2016) (low-income fee waiver provisions and limitation on future increase), <i>see also</i> S. Rep. No. 114-298 , at 17-19 (2016); S. 1321 , 109th Cong. § 301 (2006); H.R. 1528 , 108th Cong. § 101 (2004) (passed by Senate); S. 882 , 108th Cong. § 101 (2003), <i>see also</i> S. Rep. No. 108-257 , at 5-6 (2003) |

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| 22 | Hold Taxpayers Harmless When the IRS Returns Funds Levied from a Retirement Plan or Account | N/A | <p>S. 1793, 115th Cong. § 302 (2017);</p> <p>S. 3156, 114th Cong. § 104 (2016) (reported by Sen. Fin. Comm.), see also S. Rep. No. 114-298, at 8-11 (2016);</p> <p>S. 1578, 114th Cong. § 402 (2015);</p> <p>H.R. 5719, 110th Cong. § 12 (2008) (passed by House), see also H.R. Rep. No. 110-584, at 27-29 (2008);</p> <p>H.R. 1677, 110th Cong. § 5 (2007);</p> <p>H.R. 1528, 108th Cong. § 109 (2004) (passed by Senate);</p> <p>S. 882, 108th Cong. § 109 (2003), see also S. Rep. No. 108-257, at 11-12 (2003);</p> <p>H.R. 1528, 108th Cong. § 203 (2003) (passed by House), see also H.R. Rep. No. 108-61, at 38-39 (2003)</p> |
| 23 | Modify the Requirement That the Office of Chief Counsel Review Certain Offers in Compromise | N/A | <p>S. 1793, 115th Cong. § 303 (2017);</p> <p>S. 1578, 114th Cong. § 403 (2015);</p> <p>S. 1321, 109 Cong. § 304 (2005) (reported by Sen. Fin. Comm.), see also S. Rep. No. 109-336, at 20-21 (2005);</p> <p>H.R. 1528, 108th Cong. § 304 (2004) (passed by Senate);</p> <p>S. 882, 108th Cong. § 104 (2003), see also S. Rep. No. 108-257, at 8-9 (2003);</p> <p>H.R. 1528, 108th Cong. § 304 (2003) (passed by House), see also H.R. Rep. No. 108-61, at 43-44 (2003);</p> <p>H.R. 5549, 107th Cong. § 104 (2002)</p> |
| 24 | Continue to Limit the IRS's Use of "Math Error Authority" to Clear-Cut Categories Specified by Statute | NTA 2015 Annual Report 329-339; NTA 2014 Annual Report 163-171; NTA 2011 Annual Report 74-92 | N/A |
| 25 | Amend IRC § 7524 to Require the IRS to Mail Notices at Least Quarterly to Taxpayers with Delinquent Tax Liabilities | N/A | N/A |
| 26 | Provide Additional Time for Taxpayers Outside the United States to Request Abatement of a Math Error Assessment Equal to the Time Extension Allowed in Responding to a Notice of Deficiency | NTA 2016 Annual Report 393-397 | N/A |
| 27 | Improve Offer in Compromise Program Accessibility by Repealing the Partial Payment Requirement | NTA 2006 Annual Report 507-519 | <p>H.R. 2171, 115th Cong. § 206 (2017);</p> <p>H.R. 4912, 114th Cong. § 206 (2015)</p> |
| 28 | Amend IRC § 7403 to Provide Taxpayer Protections Before the IRS Recommends the Filing of a Lien Foreclosure Suit on a Principal Residence | NTA 2012 Annual Report 537-543 | <p>S. 949, 114th Cong. § 16 (2015);</p> <p>H.R. 1828, 114th Cong. § 16 (2015);</p> <p>S. 2215, 113th Cong. § 8 (2014)</p> |

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| 29 | Amend IRC §§ 6320 and 6330 to Provide Collection Due Process Rights to Third Parties Holding Legal Title to Property Subject to IRS Collection Actions | NTA 2012 Annual Report 544-552 | S. Rep. No. 105-174 , at 68 (1998) (Senate report accompanying its version of the RRA 98 legislation referred to “[t]he taxpayer (or affected third party).”) |
| 30 | Clarify that Taxpayers May Raise Innocent Spouse Relief as a Defense in Collection Proceedings and in Bankruptcy Cases | N/A | N/A |
| Reform Penalty and Interest Provisions | | | |
| 31 | Convert the Estimated Tax Penalty into an Interest Provision for Individuals, Trusts, and Estates | N/A | H.R. 1528 , 108th Cong. § 101 (2003) (passed by House), see also H.R. Rep. No. 108-61 , at 23-24 (2003) |
| 32 | Apply One Interest Rate Per Estimated Tax Underpayment Period for Individuals, Estates, and Trusts | N/A | S. 1793 , 115th Cong. § 305 (2017); S. 1578 , 114th Cong. § 405 (2015); H.R. 1528 , 108th Cong. § 101 (2003) (passed by House), see also H.R. Rep. No. 108-61 , at 25 (2003) |
| 33 | Reduce the Federal Tax Deposit Penalty Imposed on Certain Taxpayers Who Make Timely Tax Deposits | NTA 2001 Annual Report 222 | S. 1793 , 115th Cong. § 309 (2017); S. 1578 , 114th Cong. § 409 (2015); S. 1321 , 109th Cong. § 405 (2005), see also S. Rep. No. 109-336 , at 48-49 (2005); H.R. 1528 , 108th Cong. § 207 (2004) (passed by Senate); S. 882 , 108th Cong. § 208 (2003), see also S. Rep. No. 108-257 , at 45 (2004); H.R. 1528 , 108th Cong. § 108 (2003) (passed by House), see also H.R. Rep. No. 108-61 , at 35-36 (2003) |
| 34 | Authorize A Penalty for Tax Return Preparers Who Engage in Fraud or Misconduct By Altering a Taxpayer’s Tax Return | NTA 2011 Annual Report 558-561 | S. 2333 , 114th Cong. § 203 (2015); H.R. 4128 , 114th Cong. § 203 (2015) |
| 35 | Require Written Managerial Approval Before Assessing the Accuracy-Related Penalty for “Negligence” | NTA 2014 Annual Report 404-410 | N/A |
| 36 | Compensate Taxpayers for “No Change” National Research Program (NRP) Audits and Waive Assessment of Tax, Interest, and Penalties Resulting from NRP Audits | N/A | H.R. Rep. No. 104-280 , vol. 2, at 28 (1995) |

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| Strengthen Taxpayer Rights Before the Office of Appeals | | | |
| 37 | Require That At Least One Appeals Officer and One Settlement Officer Be Located and Permanently Available in Each State, the District of Columbia, and Puerto Rico | NTA 2016 Annual Report 203-210; NTA 2014 Annual Report 46-54, 311-314; NTA 2009 Annual Report 346-350 | S. 1793, 115th Cong. § 502 (2017); S. 2333, 114th Cong. § 309 (2015); H.R. 4128, 114th Cong. § 309 (2015); S. 1578, 114th Cong. § 602 (2015) |
| 38 | Require Taxpayers' Consent Before Allowing IRS Counsel or Compliance Personnel to Participate in Appeals Conferences | NTA 2017 Annual Report 203-210 | S. 949, 114th Cong. § 7 (2015); H.R. 1828, 114th Cong. § 7 (2015); S. 725, 113th Cong. § 7 (2013); H.R. 3479, 113th Cong. § 7 (2013); S. 2991, 112th Cong. § 7 (2012); H.R. 4375, 112th Cong. § 7 (2012) |
| Enhance Confidentiality and Disclosure Protections | | | |
| 39 | Limit Redislosures and Unauthorized Uses of Tax Returns and Tax Return Information Obtained Through Section 6103-Based "Consent" Disclosures | NTA 2007 Annual Report 554-555 | H.R. 3340, 115th Cong. § 102 (2017); S. 3156, 114th Cong. § 112 (2016) (reported by Sen. Fin. Comm.), see also S. Rep. No. 114-298, at 14-15 (2016); S. 2333, 114th Cong. § 205 (2015); H.R. 4128, 114th Cong. § 205 (2015) |
| 40 | Authorize the Treasury Department to Issue Guidance Specific to IRC § 6713 Regarding the Disclosure or Use of Tax Return Information by Preparers | NTA 2007 Annual Report 547-548 | N/A |
| Strengthen the Office of the Taxpayer Advocate | | | |
| 41 | Codify the National Taxpayer Advocate's Authority to Issue Taxpayer Advocate Directives | NTA 2016 Annual Report 39-40; NTA 2011 Annual Report 573-581; NTA 2002 Annual Report 198-215 | S. 2333, 114th Cong. § 402(a) (2015); H.R. 4128, 114th Cong. § 402(a) (2015); S. 3355, 112th Cong. § 306(a) (2012); H.R. 6050, 112th Cong. § 306(a) (2012) |
| 42 | Clarify the Taxpayer Advocate Service's Access to Files, Meetings, and Other Information | NTA 2016 Annual Report 34-36 | S. 2333, 114th Cong. § 403 (2015) (addressing case-related file and meeting access); H.R. 4128, 114th Cong. § 403 (2015) (addressing case-related file and meeting access) |
| 43 | Clarify That the National Taxpayer Advocate May Hire Legal Counsel | NTA 2016 Annual Report 37-39; NTA 2011 Annual Report 573-581; NTA 2002 Annual Report 198-215 | H.R. 1528, 108th Cong. § 306 (2003) (passed by House), see also H.R. Rep. No. 108-61, at 44-45 (2003); H.R. 1661, 108th Cong. § 335 (2003) |
| 44 | Authorize the National Taxpayer Advocate to File Amicus Briefs | NTA 2016 Annual Report 37-39; NTA 2011 Annual Report 573-581; NTA 2002 Annual Report 198-215 | N/A |
| 45 | Require the IRS to Address the National Taxpayer Advocate's Comments in Final Rules | NTA 2016 Annual Report 37-39; NTA 2011 Annual Report 573-581 | S. 1578, 114th Cong. § 404 (2015) |
| 46 | Authorize the Office of the Taxpayer Advocate to Assist Certain Taxpayers During a Lapse in Appropriations | NTA 2011 Annual Report 552-557 | S. 2333, 114th Cong. § 404 (2015); H.R. 4128, 114th Cong. § 404 (2015) |

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|---------------------------------|--|---|---|
| 47 | Clarify the Authority of the National Taxpayer Advocate to Make Personnel Decisions to Protect the Independence of the Office of the Taxpayer Advocate | N/A | N/A |
| 48 | Repeal Statute Suspension Under IRC § 7811(d) for Taxpayers Seeking Assistance From the Taxpayer Advocate Service | NTA 2015 Annual Report 316-328 | H.R. 2171 , 115th Cong. § 202 (2017); H.R. 4912 , 114th Cong. § 202 (2016) |
| 49 | Establish the Compensation of the National Taxpayer Advocate by Statute and Eliminate Eligibility for Cash Bonuses | N/A | N/A |
| Miscellaneous Provisions | | | |
| 50 | Authorize Independent Contractors and Service Recipients to Enter Into Voluntary Withholding Agreements Without Risk They Will Be Used to Challenge Worker Classification Determinations | NTA 2016 Annual Report 322-323; NTA 2012 Annual Report 19-20; NTA 2010 Annual Report 371; NTA 2008 Annual Report 375-390 | H.R. 3717 , 115th Cong. § 9 (2017) |