

## APPENDIX 1: Additional Reference Materials for Legislative Recommendations in This Volume

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
<b>Strengthen Taxpayer Rights</b>			
1	Elevate the Importance of the Taxpayer Bill of Rights by Redesignating It as Section 1 of the Internal Revenue Code.	NTA 2017 Annual Report 93; NTA 2016 Annual Report 15; NTA 2016 Annual Report 98; NTA 2013 Annual Report 51; NTA 2013 Annual Report 5; NTA 2011 Annual Report 493; NTA 2007 Annual Report 478.	<a href="#">H.R. 7341</a> , 117th Cong. § 2 (2022).
2	Require the IRS to Timely Process Claims for Credit or Refund.	N/A	N/A
<b>Improve the Filing Process</b>			
3	Treat Electronically Submitted Tax Payments and Documents as Timely If Submitted on or Before the Applicable Deadline.	NTA 2017 Annual Report 278.	Tax Administration Simplification Act, <a href="#">S. 5316</a> , 118th Cong. § 4 and <a href="#">H.R. 8864</a> , 118th Cong. § 2 (2024); Electronic Communication Uniformity Act, <a href="#">S. 1338</a> , 118th Cong. § 2 (2023); <a href="#">H.R. 7844</a> , 117th Cong. § 4 (2022); <a href="#">H.R. 3278</a> , 117th Cong. § 1 (2021); <a href="#">H.R. 7641</a> , 116th Cong. § 1 (2020).

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4	Authorize the IRS to Establish Minimum Competency Standards for Federal Tax Return Preparers and Revoke the Identification Numbers of Sanctioned Preparers.	NTA 2022 Annual Report 128-140; NTA 2021 Annual Report 163; NTA 2009 Annual Report 41; NTA 2008 Annual Report 423.	Tax Refund Protection Act, <a href="#">S. 1209</a> and <a href="#">H.R. 2702</a> , 118th Cong. § 2 (2023); <a href="#">H.R. 7341</a> , 117th Cong. § 2 (2022); <a href="#">S. 2856</a> , 117th Cong. § 1 (2021); <a href="#">H.R. 5375</a> , 117th Cong. § 1 (2021); <a href="#">H.R. 4184</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 3737</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 3738</a> , 117th Cong. § 401 (2021); <a href="#">S. 1192</a> , 116th Cong. § 2(c) (2019); <a href="#">S. 1138</a> , 116th Cong. § 5(c) (2019); <a href="#">H.R. 3157</a> , 116th Cong. § 5 (2019); <a href="#">H.R. 3330</a> , 116th Cong. § 2 (2019); <a href="#">H.R. 3466</a> , 116th Cong. § 1 (2019); <a href="#">H.R. 4751</a> , 116th Cong. § 2 (2019); <a href="#">H.R. 8501</a> , 116th Cong. § 2 (2019); <a href="#">S. 3278</a> , 115th Cong. § 202 (2018); <a href="#">H.R. 4912</a> , 114th Cong. § 401 (2016); <a href="#">S. 676</a> , 114th Cong. § 406 (2015); <a href="#">S. 2333</a> , 114th Cong. § 202 (2015); <a href="#">H.R. 4128</a> , 114th Cong. § 202 (2015); <a href="#">S. 137</a> , 114th Cong. § 2 (2015); <a href="#">H.R. 4141</a> , 114th Cong. § 2 (2015); <a href="#">H.R. 1528</a> , 108th Cong. § 141 (2004) (passed by Senate); <a href="#">S. 882</a> , 108th Cong. § 141 (2003) (reported by Sen. Fin. Comm.), <i>see also</i> <a href="#">S. REP. NO. 108-257</a> , at 30-31 (2003).
5	Extend the Time for Small Businesses to Make Subchapter S Elections.	NTA 2010 Annual Report 410; NTA 2004 Annual Report 390; NTA 2002 Annual Report 246.	Tax Administration Simplification Act, <a href="#">S. 5316</a> , 118th Cong. § 2 and <a href="#">H.R. 8864</a> , 118th Cong. § 3 (2024); <a href="#">S. 3278</a> , 115th Cong. § 304 (2018); <a href="#">S. 711</a> , 115th Cong. § 7 (2017); <a href="#">H.R. 1696</a> , 115th Cong. § 7 (2017); <a href="#">H.R. 1</a> , 113th Cong. § 3606 (2014); <a href="#">S. 2271</a> , 112th Cong. § 2 (2012); <a href="#">H.R. 3629</a> , 109th Cong. § 2 (2005); <a href="#">H.R. 3841</a> , 109th Cong. § 302 (2005).
6	Adjust Individual Estimated Tax Payment Deadlines to Occur Quarterly.	NTA 2022 Annual Report 54.	Tax Administration Simplification Act, <a href="#">S. 5316</a> , 118th Cong. § 3 and <a href="#">H.R. 8864</a> , 118th Cong. § 4 (2024); Tax Deadline Simplification Act, <a href="#">H.R. 3708</a> , 118th Cong. § 2 (2023); <a href="#">H.R. 4214</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 5979</a> , 116th Cong. § 2 (2020); <a href="#">H.R. 593</a> , 116th Cong. § 2 (2019); <a href="#">S. 3278</a> , 115th Cong. § 305 (2018); <a href="#">H.R. 3717</a> , 115th Cong. § 2 (2017).

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7	Eliminate Duplicative Reporting Requirements Imposed by the Bank Secrecy Act and the Foreign Account Tax Compliance Act.	NTA 2015 Annual Report 353.	Tax Simplification for Americans Abroad Act, <a href="#">H.R. 5432</a> , 118th Cong. § 4 (2023); <a href="#">H.R. 5799</a> , 117th Cong. § 3 (2021) (FATCA exception for certain individuals); <a href="#">H.R. 4362</a> , 116th Cong. § 3 (2019) (same); <a href="#">S. 869</a> , 115th Cong. § 2 (2017) (pertaining to FATCA reporting requirements repeal); <a href="#">H.R. 2054</a> , 115th Cong. § 2 (2017) (same); <a href="#">H.R. 2136</a> , 115th Cong. § 2 (2017) (FATCA exception for certain individuals); <a href="#">H.R. 5935</a> , 114th Cong. § 2 (2016) (pertaining to FATCA reporting requirements repeal); <a href="#">S. 663</a> , 114th Cong. § 2 (2015) (same); <a href="#">S. 887</a> , 113th Cong. § 2 (2013) (same).
8	Authorize the Use of Volunteer Income Tax Assistance Grant Funding to Assist Taxpayers With Applications for Individual Taxpayer Identification Numbers.	N/A	N/A
<b>Improve Assessment and Collection Procedures</b>			
9	Require That Math Error Notices Describe the Reason(s) for the Adjustment With Specificity, Inform Taxpayers They May Request Abatement Within 60 Days, and Be Mailed by Certified or Registered Mail.	NTA 2021 Annual Report 89; NTA 2018 Annual Report 174; NTA 2014 Annual Report 163; NTA 2011 Annual Report 74; NTA 2004 Annual Report 163; NTA 2003 Annual Report 113; NTA 2001 Annual Report 33.	Internal Revenue Service Math and Taxpayer Help Act, <a href="#">H.R. 8067</a> and <a href="#">S.4549</a> , 118th Cong. § 2 (2024).
10	Continue to Limit the IRS's Use of "Math Error Authority" to Clear-Cut Categories Specified by Statute.	NTA 2018 Annual Report 164, 174; NTA 2015 Annual Report 329; NTA 2014 Annual Report 163; NTA 2011 Annual Report 74.	N/A
11	Require Independent Managerial Review and Written Approval Before the IRS May Assert Multiyear Bans Barring Taxpayers From Receiving Certain Tax Credits and Clarify That the Tax Court Has Jurisdiction to Review the Assertion of Multiyear Bans.	NTA 2019 Annual Report vol. 2, at 239; NTA 2013 Annual Report 103.	N/A
12	Give Taxpayers Abroad Additional Time to Request Abatement of a Math Error Assessment.	NTA 2022 Annual Report 165; NTA 2016 Annual Report 393.	N/A
13	Give Taxpayers Abroad Additional Time to Request a Collection Due Process Hearing and to File a Petition Challenging a Notice of Determination in the Tax Court.	NTA 2022 Annual Report 165; NTA 2016 Annual Report 393; NTA 2002 Annual Report 244.	N/A

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14	Provide That Assessable Penalties Are Subject to Deficiency Procedures.	NTA 2021 Annual Report 179; NTA 2020 Annual Report 119.	N/A
15	Direct the IRS to Implement an Automated Formula to Identify Taxpayers at Risk of Economic Hardship.	NTA 2020 Annual Report 249.	Improving IRS Customer Service Act, <a href="#">S. 5280</a> , 118th Cong. § 5 (2024).
16	Provide That “an Opportunity to Dispute” an IRS-Determined Tax Liability in a Collection Due Process Hearing Includes an Opportunity to Dispute Such Liability in the U.S. Tax Court.	NTA 2021 Annual Report 179; NTA 2018 Annual Report 367.	N/A
17	Prohibit the IRS from Withholding the Earned Income Tax Credit (EITC) Portion of a Taxpayer’s Refund to Satisfy Federal Tax Liabilities.	NTA 2021 Annual Report 179; NTA 2016 Annual Report 325; NTA 2009 Annual Report 365.	N/A
18	Eliminate Installment Agreement User Fees for Low-Income Taxpayers and Those Paying by Direct Debit.	NTA 2021 Annual Report 179; NTA 2017 Annual Report 307; NTA 2015 Annual Report 14; NTA 2007 Annual Report 66.	Affordable Payment Agreements for Taxpayers Act, <a href="#">H.R. 2675</a> , 118th Cong. § 2 (2023); <a href="#">S. 1793</a> , 115th Cong. § 301 (2017); <a href="#">S. 3471</a> , 114th Cong. § 504 (2016) (reported by Sen. Fin. Comm.) (low-income fee waiver provisions and limitation on future increase), <i>see also</i> <a href="#">S. REP. NO. 114-375</a> , at 84 (2016); <a href="#">S. 3156</a> , 114th Cong. § 114 (2016) (low-income fee waiver provisions and limitation on future increase), <i>see also</i> <a href="#">S. REP. NO. 114-298</a> , at 17-19 (2016); <a href="#">S. 1321</a> , 109th Cong. § 301 (2006); <a href="#">H.R. 1528</a> , 108th Cong. § 101 (2004) (passed by Senate); <a href="#">S. 882</a> , 108th Cong. § 101 (2003), <i>see also</i> <a href="#">S. REP. NO. 108-257</a> , at 5-6 (2003).
19	Improve Offer in Compromise Program Accessibility by Repealing the Upfront Payment Requirements.	NTA 2006 Annual Report 507.	Small Business Taxpayer Bill of Rights Act of 2023, <a href="#">S. 1177</a> and <a href="#">H.R. 2681</a> , 118th Cong. § 17 (2023); <a href="#">H.R. 7033</a> , 117th Cong. § 17 (2022); <a href="#">H.R. 3738</a> , 117th Cong. § 206 (2021); <a href="#">S. 1656</a> , 117th Cong. § 17 (2021); <a href="#">H.R. 8700</a> , 116th Cong. § 206 (2020); <a href="#">S. 2689</a> , 115th Cong. § 17 (2018); <a href="#">H.R. 2171</a> , 115th Cong. § 206 (2017); <a href="#">H.R. 4912</a> , 114th Cong. § 206 (2015); <a href="#">H.R. 2343</a> , 111th Cong. § 2 (2009).

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20	Require the IRS to Consider a Taxpayer's Current Income When Determining Whether to Waive or Reimburse an Installment Agreement User Fee.	NTA 2021 Annual Report 179.	N/A
21	Modify the Requirement That the Office of Chief Counsel Review Certain Offers in Compromise.	N/A	<p><a href="#">S. 1793</a>, 115th Cong. § 303 (2017);  <a href="#">S. 1578</a>, 114th Cong. § 403 (2015);  <a href="#">S. 1321</a>, 109th Cong. § 304 (2005); (reported in Senate), <i>see also</i> <a href="#">S. REP. NO. 109-336</a>, at 20-21 (2006);  <a href="#">H.R. 1528</a>, 108th Cong. § 104 (2004) (passed by Senate);  <a href="#">S. 882</a>, 108th Cong. § 104 (2003), <i>see also</i> <a href="#">S. REP. NO. 108-257</a>, at 8-9 (2003);  <a href="#">H.R. 1661</a>, 108th Cong. § 334 (2003);  <a href="#">H.R. 1528</a>, 108th Cong. § 304 (2003) (passed by House), <i>see also</i> <a href="#">H.R. REP. NO. 108-61</a>, at 43-44 (2003);  <a href="#">H.R. 5728</a>, 107th Cong. § 204 (2002) (passed by House);  <a href="#">H.R. 3991</a>, 107th Cong. § 304 (2002), <i>see also</i> <a href="#">H.R. REP. NO. 107-394</a>, at 25 (2002);  <a href="#">H.R. 5549</a>, 107th Cong. § 104 (2002);  <a href="#">H.R. 5763</a>, 107th Cong. § 204 (2002).</p>
22	Require the IRS to Mail Notices at Least Quarterly to Taxpayers With Delinquent Tax Liabilities.	N/A	<p><a href="#">H.R. 7844</a>, 117th Cong. § 2 (2022);  <a href="#">S. 3278</a>, 115th Cong. § 201 (2018).</p>
23	Clarify When the Two-Year Period for Requesting Return of Levy Proceeds Begins.	N/A	<p><a href="#">H.R. 7844</a>, 117th Cong. § 3 (2022).</p>
24	Protect Retirement Funds From IRS Levies, Including So-Called "Voluntary" Levies, Absent Flagrant Conduct by a Taxpayer.	NTA 2015 Annual Report 340; NTA 2006 Annual Report 527.	<p><a href="#">H.R. 3738</a>, 117th Cong. § 203 (2021);  <a href="#">H.R. 8700</a>, 116th Cong. § 203 (2020);  <a href="#">H.R. 2171</a>, 115th Cong. § 203 (2017);  <a href="#">H.R. 3340</a>, 115th Cong. § 204 (2017);  <a href="#">H.R. 4912</a>, 114th Cong. § 203 (2016);  <a href="#">S. 2333</a>, 114th Cong. §§ 306 and 307 (2015);  <a href="#">H.R. 4128</a>, 114th Cong. §§ 306 and 307 (2015).</p>

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25	Provide Taxpayer Protections Before the IRS Recommends the Filing of a Lien Foreclosure Suit on a Principal Residence.	NTA 2019 Annual Report 176; NTA 2012 Annual Report 537.	Small Business Taxpayer Bill of Rights Act of 2023, <a href="#">S. 1177</a> and <a href="#">H.R. 2681</a> , 118th Cong. § 11 (2023); <a href="#">H.R. 7033</a> , 117th Cong. § 11 (2022); <a href="#">S. 1656</a> , 117th Cong. § 11 (2021); <a href="#">S. 2689</a> , 115th Cong. § 11 (2018); <a href="#">S. 949</a> , 114th Cong. § 16 (2015); <a href="#">H.R. 1828</a> , 114th Cong. § 16 (2015); <a href="#">S. 2215</a> , 113th Cong. § 8 (2014).
26	Provide Collection Due Process Rights to Third Parties Holding Legal Title to Property Subject to IRS Collection Actions.	NTA 2019 Annual Report 176; NTA 2012 Annual Report 544.	<a href="#">S. REP. NO. 105-174</a> , at 68 (1998) (Senate report accompanying its version of the RRA 98 legislation referred to “[t]he taxpayer (or affected third party).”).
27	Extend the Time Limit for Taxpayers to Sue for Damages for Improper Collection Actions.	N/A	<a href="#">S. 1793</a> , 115th Cong. § 201(c) (2017) (extends the time limit, though not by the recommended amount); <a href="#">S. 1578</a> , 114th Cong. § 301(c) (2015) (same).
28	Revise the Private Debt Collection Rules to More Accurately Identify and Protect Taxpayers With Incomes Below 200 Percent of the Federal Poverty Level.	N/A	N/A
<b>Reform Penalty and Interest Provisions</b>			
29	Convert the Estimated Tax Penalty Into an Interest Provision to Properly Reflect Its Substance.	NTA 2013 Annual Report vol. 2, at 1-13; NTA 2008 Annual Report vol. 2, at 34-36.	<a href="#">H.R. 1528</a> , 108th Cong. § 101 (2003) (passed by House), <i>see also</i> <a href="#">H.R. REP. NO. 108-61</a> , at 23-24 (2003); <a href="#">H.R. 1661</a> , 108th Cong. § 301 (2003).
30	Apply a Single Interest Rate to Underpayments of Estimated Tax in the Periods Between Each Installment Due Date.	N/A	<a href="#">S. 1793</a> , 115th Cong. § 305 (2017); <a href="#">S. 1578</a> , 114th Cong. § 405 (2015); <a href="#">H.R. 1528</a> , 108th Cong. § 101 (2003) (passed by House), <i>see also</i> <a href="#">H.R. REP. NO. 108-61</a> , at 25 (2003).
31	Extend the Reasonable Cause Defense for the Failure-to-File Penalty to Taxpayers Who Rely on Return Preparers to E-File Their Returns.	N/A	N/A
32	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.	<a href="#">H.R. 3340</a> , 115th Cong. § 101 (2017); <a href="#">S. 2333</a> , 114th Cong. § 203 (2015); <a href="#">H.R. 4128</a> , 114th Cong. § 203 (2015).
33	Clarify That Supervisory Approval Is Required Under IRC § 6751(b) Before Proposing Penalties.	NTA 2023 Annual Report 151-152; NTA 2019 Annual Report 157.	IRS Accountability and Taxpayer Protection Act, <a href="#">S. 1249</a> , 118th Cong. § 2 (2023).

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34	Require an Employee to Determine and a Supervisor to Approve All Negligence Penalties Under IRC § 6662(b)(1).	N/A	N/A
35	Modify the Definition of “Willful” for Purposes of Determining Report of Foreign Bank and Financial Accounts Violations and Reduce the Maximum Penalty Amounts.	NTA 2023 Annual Report 109-110; NTA 2014 Annual Report 331-345.	N/A
<b>Strengthen Taxpayer Rights Before the Office of Appeals</b>			
36	Require Taxpayers’ Consent Before Allowing IRS Counsel or Compliance Personnel to Participate in Appeals Conferences.	NTA 2023 Annual Report 135; NTA 2022 Annual Report 149-150; NTA 2019 Annual Report 62-68; NTA 2017 Annual Report 203.	Small Business Taxpayer Bill of Rights Act of 2023, <a href="#">S. 1177</a> and <a href="#">H.R. 2681</a> , 118th Cong. § 7 (2023); Strengthen Taxpayer Rights Act of 2023, <a href="#">H.R. 6332</a> , 118th Cong. § 2 (2023); <a href="#">H.R. 7033</a> , 117th Cong. § 7 (2021); <a href="#">S. 1656</a> , 117th Cong. § 7 (2021); <a href="#">S. 3278</a> , 115th Cong. § 601 (2018); <a href="#">S. 2689</a> , 115th Cong. § 7 (2018).
<b>Strengthen the Office of the Taxpayer Advocate</b>			
37	Clarify That the National Taxpayer Advocate May Hire Legal Counsel to Enable Her to Advocate More Effectively for Taxpayers.	NTA 2016 Annual Report 37; NTA 2011 Annual Report 573; NTA 2002 Annual Report 198.	National Taxpayer Advocate Enhancement Act of 2023, <a href="#">H.R. 2755</a> , 118th Cong. § 2(a) (2023); Taxpayer Advocate Enhancement Act, <a href="#">S. 1283</a> , 118th Cong. § 2 (2023); <a href="#">S. 5311</a> , 117th Cong. § 4 (2022); <a href="#">H.R. 1528</a> , 108th Cong. § 306 (2003) (passed by House), <i>see also</i> <a href="#">H.R. REP. No. 108-61</a> , at 44-45 (2003); <a href="#">H.R. 1661</a> , 108th Cong. § 335 (2003).
38	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	National Taxpayer Advocate Enhancement Act of 2023, <a href="#">H.R. 2755</a> , 118th Cong. § 2(b) (2023).
39	Clarify the Taxpayer Advocate Service’s Access to Files, Meetings, and Other Information.	NTA 2016 Annual Report 34.	<a href="#">S. 2333</a> and <a href="#">H.R. 4128</a> , 114th Cong. § 403 (2015).
40	Authorize the National Taxpayer Advocate to File <i>Amicus</i> Briefs.	NTA 2016 Annual Report 37; NTA 2011 Annual Report 573; NTA 2002 Annual Report 198.	N/A
41	Authorize the Office of the Taxpayer Advocate to Assist Certain Taxpayers Experiencing Economic Hardships During a Lapse in Appropriations.	NTA Fiscal Year 2020 Objectives Report to Congress 40-44; NTA Fiscal Year 2015 Objectives Report to Congress 79-91; NTA 2011 Annual Report 552.	<a href="#">S. 2333</a> and <a href="#">H.R. 4128</a> , 114th Cong. § 404 (2015) (TAS may provide assistance to taxpayers facing enforcement actions during a lapse in appropriations).

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42	Repeal Statute Suspension Under IRC § 7811(d) for Taxpayers Seeking Assistance From the Taxpayer Advocate Service.	NTA 2015 Annual Report 316.	<a href="#">H.R. 3738</a> , 117th Cong. § 202 (2021); <a href="#">H.R. 8700</a> , 116th Cong. § 202 (2020); <a href="#">H.R. 2171</a> , 115th Cong. § 202 (2017); <a href="#">H.R. 4912</a> , 114th Cong. § 202 (2016).
<b>Strengthen Taxpayer Rights in Judicial Proceedings</b>			
43	Expand the U.S. Tax Court's Jurisdiction to Hear Refund Cases.	NTA 2018 Annual Report 364.	N/A
44	Authorize the U.S. Tax Court to Order Refunds or Credits in Collection Due Process Proceedings Where Liability Is at Issue.	NTA 2017 Annual Report 293.	N/A
45	Promote Consistency With the Supreme Court's <i>Boechler</i> Decision by Making the Time Limits for Bringing All Tax Litigation Subject to Equitable Judicial Doctrines.	NTA 2017 Annual Report 283.	N/A
46	Extend the Deadline for Taxpayers to File a Refund Suit When They Request Appeals Reconsideration of a Notice of Claim Disallowance But the IRS Has Not Timely Decided Their Claim.	N/A	N/A
47	Authorize the Tax Court to Sign Subpoenas for the Production of Records Held by a Third Party Prior to a Scheduled Hearing.	N/A	N/A
48	Provide That the Scope of Judicial Review of Innocent Spouse Determinations Under IRC § 6015 Is <i>De Novo</i> .	NTA 2011 Annual Report 531.	N/A
49	Clarify That Taxpayers May Raise Innocent Spouse Relief as a Defense in Collection, Bankruptcy, and Refund Cases.	NTA 2018 Annual Report 387; NTA 2010 Annual Report 377; NTA 2009 Annual Report 378; NTA 2007 Annual Report 549.	N/A
50	Fix the Donut Hole in the Tax Court's Jurisdiction to Determine Overpayments by Non-Filers With Filing Extensions.	NTA 2018 Annual Report 392.	N/A

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<b>Miscellaneous Recommendations</b>			
51	Restructure the Earned Income Tax Credit (EITC) to Make It Simpler for Taxpayers and Reduce Improper Payments.	NTA 2022 Annual Report 51-53; NTA 2021 Annual Report 163; NTA Fiscal Year 2020 Objectives Report vol. 3, at 8, 14, 17-19; NTA 2016 Annual Report 334.	<p>EITC for Older Workers Act of 2024, <a href="#">H.R. 9361</a>, 118th Cong. § 2 (2024) (remove upper age limit only);</p> <p>Working Families Tax Relief Act of 2023, <a href="#">S. 1992</a>, 118th Cong. § 101 (2023) (modify age requirement);</p> <p>Lower Your Taxes Act, <a href="#">H.R. 5953</a>, 118th Cong. § 3 (2023) (lower age to 18 and remove upper age limit);</p> <p>EITC Age Parity Act of 2023, <a href="#">H.R. 5689</a>, 118th Cong. § 2 (2023) (lower age to 18 and remove upper age limit);</p> <p>EITC Modernization Act, <a href="#">H.R. 5421</a>, 118th Cong. § 3 (2023) (lower age to 18 and remove upper age limit);</p> <p>Worker Relief and Credit Reform Act of 2023, <a href="#">H.R. 1468</a>, 118th Cong. § 2 (2023) (lower age to 18 and remove upper age limit);</p> <p><a href="#">H.R. 4665</a>, 117th Cong. § 2 (2021) (lower age to 18 and remove upper age limit);</p> <p><a href="#">H.R. 174</a>, 117th Cong. § 3 (2021) (lower age to 18 and remove upper age limit);</p> <p><a href="#">H.R. 5376</a>, 117th Cong. § 137401 (2021) (as reported in House) (modify age requirement);</p> <p><a href="#">H.R. 8352</a>, 116th Cong. § 30203 (2020) (lower age to 18 and remove upper age limit);</p> <p><a href="#">H.R. 5271</a>, 116th Cong. § 2 (2019) (lower age to 18 and remove upper age limit);</p> <p><a href="#">HR 4954</a>, 116th Cong. § 2 (2019) (lower age to 19, 18 for homeless and former foster youth, and increase maximum age to 68);</p> <p><a href="#">H.R. 3507</a>, 116th Cong. § 401 (2019) (lower age to 19, 18 for former foster youth, and increase maximum age to 68);</p> <p><a href="#">H.R. 3157</a>, 116th Cong. § 2 (2019) (lower age to 19 and increase maximum age to 68);</p> <p><a href="#">H.R. 1436</a>, 116th Cong. § 3 (2019) (lower age to 18 and remove upper age limit);</p> <p><a href="#">S. 2790</a>, 116th Cong. § 2 (2019) (lower age to 19, 18 for homeless and former foster youth, and increase maximum age to 68);</p> <p><a href="#">S. 1138</a>, 116th Cong. § 2 (2019) (lower age to 19 and increase maximum age to 68);</p>

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			<p><a href="#">H.R. 6873</a>, 115th Cong. § 3 (2018) (lower age to 18);</p> <p><a href="#">H.R. 4074</a>, 115th Cong. § 1501 (2017) (lower age to 21 and increase maximum age to retirement age);</p> <p><a href="#">H.R. 3465</a>, 115th Cong. § 401 (2017) (lower age to 21, 18 for former foster youth, and increase maximum age to 68);</p> <p><a href="#">H.R. 2681</a>, 115th Cong. § 2 (2017) (lower age to 21, 18 for former foster youth, and increase maximum age to 68);</p> <p><a href="#">H.R. 4946</a>, 114th Cong. § 2 (2016) (lower age to 21);</p> <p><a href="#">H.R. 3005</a>, 114th Cong. § 201 (2015) (lower age to 21, 18 for former foster youth, and increase maximum age to 68);</p> <p><a href="#">H.R. 2721</a>, 114th Cong. § 1701 (2015) (lower age to 21 and increase maximum age to retirement age);</p> <p><a href="#">H.R. 5352</a>, 113th Cong. § 1901 (2014) (lower age to 21 and increase maximum age to retirement age).</p>
52	Adopt a Consistent and More Modern Definition of “Qualifying Child” Throughout the Internal Revenue Code.	NTA 2022 Annual Report 50; NTA 2018 Annual Report 421; NTA 2006 Annual Report 463.	N/A
53	Permanently Give Taxpayers Affected by Federally Declared Disasters the Option of Using Prior Year Earned Income to Claim the Earned Income Tax Credit (EITC).	N/A	Tax Fairness for Disaster Victims Act, <a href="#">H.R. 2619</a> , 118th Cong. § 2 (2023).
54	Allow the Limitation on Theft Loss Deductions in the Tax Cuts and Jobs Act to Expire So Scam Victims Are Not Taxed on Amounts Stolen From Them.	N/A	N/A
55	Amend the Lookback Period for Allowing Tax Credits or Refunds to Include the Period of Any Postponement or Additional or Disregarded Time for Timely Filing a Tax Return.	NTA 2018 Annual Report 392.	Disaster Tax Lookback Parity Act of 2024, <a href="#">H.R. 8007</a> , 118th Cong. § 2 (2024).
56	Protect Taxpayers in Federally Declared Disaster Areas Who Receive Filing and Payment Relief From Inaccurate and Confusing Collection Notices.	N/A	N/A

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
57	Allow Taxpayers in Limited Circumstances to Claim the Child Tax Credit With Respect to Children Who Do Not Have Social Security Numbers But Otherwise Qualify for the Credit.	NTA Fiscal Year 2020 Objectives Report to Congress 48.	N/A
58	Clarify Whether Dependents Are Required to Have Taxpayer Identification Numbers for Purposes of the Credit for Other Dependents.	N/A	<a href="#">H.R. CONF. REP. NO. 115-466</a> , 115th Cong., 1st. Sess. 225-227 (Dec. 15, 2017).
59	Allow Members of Certain Religious Sects That Do Not Participate in Social Security and Medicare to Obtain Employment Tax Refunds.	N/A	Religious Exemptions for Social Security and Healthcare Taxes Act, <a href="#">H.R. 8819</a> , 118th Cong. § 2 (2024); <a href="#">H.R. 6183</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 2714</a> , 116th Cong. § 2 (2019).
60	Remove the Requirement That Written Receipts Acknowledging Charitable Contributions Must Be “Contemporaneous”.	N/A	N/A
61	Establish a Uniform Standard Mileage Deduction Rate for All Purposes.	N/A	N/A
62	Eliminate the Marriage Penalty for Nonresident Aliens Who Otherwise Qualify for the Premium Tax Credit.	N/A	N/A
63	Encourage and Authorize Independent Contractors and Service Recipients to Enter Into Voluntary Withholding Agreements.	NTA 2016 Annual Report 322; NTA 2012 Annual Report 19; NTA 2010 Annual Report 371; NTA 2008 Annual Report 375.	<a href="#">H.R. 593</a> , 116th Cong. § 9 (2019); <a href="#">H.R. 1625</a> , 116th Cong. § 2(b) (2019); <a href="#">S. 700</a> , 116th Cong. § 2(b) (2019); <a href="#">H.R. 3717</a> , 115th Cong. § 9 (2017).
64	Require the IRS to Specify the Information Needed in Third-Party Contact Notices.	N/A	Taxpayer Notification and Privacy Act of 2023, <a href="#">S. 2111</a> , 118th Cong. § 2 (2023).
65	Enable the Low Income Taxpayer Clinic Program to Assist More Taxpayers in Controversies With the IRS.	N/A	Low-Income Taxpayer Clinic Modernization Act of 2024, <a href="#">H.R. 8876</a> , 118th Cong. § 2 (2024).
66	Compensate Taxpayers for “No Change” National Research Program Audits.	N/A	Small Business Taxpayer Bill of Rights Act of 2023, <a href="#">S. 1177</a> and <a href="#">H.R. 2681</a> , 118th Cong. § 14 (2023) (in part); <a href="#">H.R. 7033</a> , 117th Cong. § 14 (2022) (in part); <a href="#">S. 5041</a> , 117th Cong. § 2 (2022); <a href="#">S. 1656</a> , 117th Cong. § 14 (2021) (in part); <a href="#">S. 2689</a> , 115th Cong. § 14 (2018) (in part); <a href="#">H.R. REP. NO. 104-280</a> , vol. 2, at 28 (1995).

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
67	Improve Tax and Financial Literacy by Promoting Interagency Collaboration and Modernizing the Requirement That the IRS Publish Graphics Summarizing Government Revenue and Spending.	N/A	N/A
68	Establish the Position of IRS Historian Within the Internal Revenue Service to Record and Publish Its History.	NTA 2011 Annual Report 582.	N/A
69	Postpone Tax Deadlines for Hostages and Individuals Wrongly Detained Abroad.	N/A	<p>Stop Tax Penalties on American Hostages Act of 2024, <a href="#">S. 4057</a> and <a href="#">H.R. 7791</a>, 118th Cong. § 2 (2024);</p> <p>Stop Terror-Financing and Tax Penalties on American Hostages Act, <a href="#">H.R. 9495</a>, 118th Cong. § 2 (2024) (passed by House on Nov. 21, 2024); <i>see also</i> <a href="#">H. Rept. No. 118-729</a>, at 7-11 (2024).</p>

Note: This table is current through December 13, 2024, based on bill text available at Congress.gov. Additional bills and committee reports relating to National Taxpayer Advocate legislative recommendations may have been introduced, enacted, or printed after our publication deadline.