

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	Codify the Taxpayer Bill of Rights, a Taxpayer Rights Training Requirement, and the IRS Mission Statement as Section 1 of the Internal Revenue Code	NTA 2017 Annual Report 93-106; NTA 2016 Annual Report 15-16; NTA 2016 Annual Report 98-108; NTA 2013 Annual Report 51-60; NTA 2013 Annual Report 5-19; NTA 2011 Annual Report 493-518; NTA 2007 Annual Report 478-489	S. 3278 , 115th Cong. § 102(2) (2018) (taxpayer rights training requirement); S. 2333 , 114th Cong. § 308 (2015) (same); H.R. 4128 , 114th Cong. § 308 (2015) (same)
2	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			
3	Authorize the Volunteer Income Tax Assistance Grant Program	NTA 2014 Annual Report 55-66; NTA 2002 Annual Report vii-viii	S. 3246 , 115th Cong. § 1001 (2018); S. 3278 , 115th Cong. § 502 (2018); H.R. 5444 , 115th Cong. § 12001 (2018); 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)
4	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	S. 3278 , 115th Cong. § 202 (2018); 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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5	Require That Electronically Prepared Paper Tax Returns Include a Scannable Code	NTA 2013 Annual Report vol. 2, 70, 91, & 96	S. 3246, 115th Cong. § 2104 (2018); S. 606, 115th Cong. § 205 (2017); S. 3157, 114th Cong. § 205 (2016) (reported by Sen. Fin. Comm.), see also S. Rep. No. 114-299, at 20-21 (2016); S. 2736, 113th Cong. § 4 (2014)
6	Clarify That IRS Employees May Help Taxpayers Locate a Specific Low Income Taxpayer Clinic	N/A	H.R. 5444, 115th Cong. § 14001 (2018); S. 3278, 115th Cong. § 503 (2018); H.R. 2171, 115th Cong. § 303 (2017); H.R. 4912, 114th Cong. § 303 (2016); S. 2333, 114th Cong. § 201(d)(4) (2015); H.R. 4128, 114th Cong. § 201(d)(4) (2015); H.R. 5719, 110th Cong. § 6 (2008) (passed by House), see also H.R. Rep. No. 110-584, at 20-21 (2008)
7	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	S. 3278, 115th Cong. § 304 (2018); S. 711, 115th Cong. § 7 (2017); H.R. 1696, 115th Cong. § 7 (2017); H.R. 1, 113th Cong. § 3606 (2014); S. 2271, 112th Cong. § 2 (2012); H.R. 3629, 109th Cong. § 2 (2005); H.R. 3841, 109th Cong. § 302 (2005)
8	Require Employers Filing More than Five Forms W-2, 1099-MISC, and 941 to Submit them Electronically	N/A	H.R. 5444, 115th Cong. §§ 18203 & 18401 (2018) (Internet platform for Forms 1099-MISC and mandatory e-file, respectively); S. 3246, 115th Cong. §§ 2103 & 2102 (2018) (same); H.R. Rep. No. 115-409, at 142-144 (2017); H.R. Rep. No. 115-466, at 235 (2017) (Conf. Rep.)
9	Authorize the Treasury Department to Recover Misdirected Deposits of Tax Refunds and Pay Them to the Correct Taxpayers	NTA 2006 Annual Report 503-505	S. 3278, 115th Cong. § 203 (2018)
10	Treat Electronically Submitted Tax Payments as Timely if Submitted Before the Applicable Deadline	N/A	N/A
11	Adjust Estimated Tax Payment Deadlines to Occur Quarterly	N/A	S. 3278, 115th Cong. § 305 (2018); H.R. 3717, 115th Cong. § 2 (2017)
12	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	Bills Pertaining to FATCA Reporting Requirements Repeal: S. 869, 115th Cong. § 1 (2017); H.R. 2054, 115th Cong. § 1 (2017); H.R. 2136, 115th Cong. § 1 (2017); H.R. 5935, 114th Cong. § 1 (2016); S. 663, 114th Cong. § 1 (2015); S. 887, 113th Cong. § 1 (2013)

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Improve Assessment and Collection Procedures			
13	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
14	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
15	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 Other 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), see also S. Rep. No. 114-375 , at 84 (2016); S. 3156 , 114th Cong. § 114 (2016) (low-income fee waiver provisions and limitation on future increase), see also 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), see also S. Rep. No. 108-257 , at 5-6 (2003)
16	Improve Offer in Compromise Program Accessibility by Repealing the Partial Payment Requirement	NTA 2006 Annual Report 507-519	S. 2689 , 115th Cong. § 17 (2018); H.R. 5444 , 115th Cong. § 11203 (2018) (low income waiver); S. 3278 , 115th Cong. § 504 (2018); H.R. 2171 , 115th Cong. § 206 (2017); H.R. 4912 , 114th Cong. § 206 (2015)
17	Modify the Requirement That the Office of Chief Counsel Review Certain Offers-in-Compromise	N/A	S. 1793 , 115th Cong. § 303 (2017); S. 1578 , 114th Cong. § 403 (2015); H.R. 1528 , 108th Cong. § 304 (2004) (passed by Senate); S. 882 , 108th Cong. § 104 (2003), see also S. Rep. No. 108-257 , at 8-9 (2003); H.R. 1528 , 108th Cong. § 304 (2003) (passed by House), see also H.R. Rep. No. 108-61 , at 43-44 (2003);
18	Require the IRS to Mail Notices at Least Quarterly to Taxpayers with Delinquent Tax Liabilities	N/A	S. 3278 , 115th Cong. § 201 (2018)
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)

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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	Authorize the IRS to Release Levies That Cause Economic Hardship for Business Taxpayers	NTA 2011 Annual Report 537-543	S. 3278, 115th Cong. § 303 (2018); S. 2689, 115th Cong. § 16 (2018); S. 2333, 114th Cong. § 304(a) (2015); H.R. 4128, 114th Cong. § 304(a) (2015); H.R. 4368, 112th Cong. § 1 (2012)
22	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)
23	Provide Taxpayer Protections Before the IRS Recommends the Filing of a Lien Foreclosure Suit on a Principal Residence	NTA 2012 Annual Report 537-543	S. 949, 114th Cong. § 16 (2015); H.R. 1828, 114th Cong. § 16 (2015); S. 2215, 113th Cong. § 8 (2014)
24	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).")
25	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)
26	Codify the Rule That Taxpayers Can Request Equitable Relief Under IRC § 6015(f) Any Time Before Expiration of the Period of Limitations on Collection	NTA 2010 Annual Report 377-382; NTA 2010 vol. 2, 1-12; NTA 2006 Annual Report 540-541	H.R. 5444, 115th Cong. § 11303 (2018); H.R. 3340, 115th Cong. § 202 (2017); S. 3156, 114th Cong. § 113(a)(2) (2016) (reported by Sen. Fin. Comm.), see also 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)
27	Direct the IRS to Study the Feasibility of Using an Automated Formula to Identify Taxpayers at Risk of Economic Hardship	NTA 2016 vol. 2, 54-66.	N/A
28	Amend IRC § 6306(d) to Exclude the Debts of Taxpayers Whose Incomes Are Less Than Their Allowable Living Expenses From Assignment to Private Collection Agencies or, If That Is Not Feasible, Exclude the Debts of Taxpayers Whose Incomes Are Less Than 250 Percent of the Federal Poverty Level	NTA 2017 Annual Report 10-21	H.R. 5444, 115th Cong. § 11305 (2018); H.R. 7227, 115th Cong. § 1205 (2018); S. 3278, 115th Cong. § 501 (2018); H.R. 7227, 115th Cong. § 1205 (2018)

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Reform Penalty and Interest Provisions			
29	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)
30	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)
31	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)
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 558-561	S. 2333 , 114th Cong. § 203 (2015); H.R. 4128 , 114th Cong. § 203 (2015)
33	Require Written Managerial Approval Before Assessing the Accuracy-Related Penalty for "Negligence"	NTA 2014 Annual Report 404-410	N/A
34	Compensate Taxpayers for "No Change" National Research Program Audits	N/A	S. 2689 , 115th Cong. § 14 (2018); H.R. Rep. No. 104-280 , vol. 2, at 28 (1995)
Strengthen Taxpayer Rights Before the Office of Appeals			
35	Provide Taxpayers with a Legally Enforceable Right to an Administrative Appeal within the IRS, Except if Specifically Barred by Regulations	N/A	H.R. 5444 , 115th Cong. § 11101 (2018); S. 3278 , 115th Cong. § 601-605 (2018)
36	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)

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37	Require Taxpayers' Consent Before Allowing IRS Counsel or Compliance Personnel to Participate in Appeals Conferences	NTA 2017 Annual Report 203-210	S. 3278, 115th Cong. § 601 (2018); S. 2689, 115th Cong. § 7 (2018); 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			
38	Limit Redislosures and Unauthorized Uses of Tax Returns and Tax Return Information Obtained Through § 6103-Based "Consent" Disclosures	NTA 2007 Annual Report 554-555	H.R. 5444, 115th Cong. § 18302 (2018); S. 3246, 115th Cong. § 1002 (2018); 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)
39	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
40	Allow a Period of Notice and Comment on New Intergovernmental Agreements (IGAs) and Require That the IRS Notify Taxpayers Before Their Data is Transferred to a Foreign Jurisdiction	NTA 2013 Annual Report 238-248	N/A
Strengthen the Office of the Taxpayer Advocate			
41	Clarify That the National Taxpayer Advocate May Hire Legal Counsel to Enable Her to Advocate More Effectively For Taxpayers	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)
42	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
43	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	H.R. 5444, 115th Cong. § 11402(a) (2018) (partial); 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)

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44	Clarify the Taxpayer Advocate Service's Access to Files, Meetings, and Other Information	NTA 2016 Annual Report 34-36	H.R. 5444 , 115th Cong. § 11402(b)(3)(A) (2018) (providing “statistical support” for the Annual Report to Congress); 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)
45	Authorize the National Taxpayer Advocate to File <i>Amicus</i> Briefs	NTA 2016 Annual Report 37-39; NTA 2011 Annual Report 573-581; NTA 2002 Annual Report 198-215	N/A
46	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) (require the IRS to solicit NTA comments before publication rather than after)
47	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)
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	H.R. 5444 , 115th Cong. § 11402(c) (2018) (partial)
Strengthen Taxpayer Rights in Judicial Proceedings			
50	Repeal <i>Flora</i> - Give Taxpayers Who Cannot Pay the Same Access to Judicial Review as Those Who Can	NTA 2018 Annual Report	N/A
51	Provide That the Time Limits for Bringing Tax Litigation Are Subject to the Judicial Doctrines of Forfeiture, Waiver, Estoppel and Equitable Tolling	NTA 2017 Annual Report 283-292	N/A
52	Clarify That the Scope and Standard of Judicial Review of Determinations Under IRC § 6015 Are <i>De Novo</i>	NTA 2011 Annual Report 531-536	H.R. 5444 , 115th Cong. § 11303 (2018); S. 3246 , 115th Cong. § 1003 (2018); H.R. 3340 , 115th Cong. § 202 (2017); S. 3156 , 114th Cong. § 113 (2016); H.R. 4128 , 114th Cong. § 303 (2015); S. 2333 , 114th Cong. § 303 (2015)
53	Clarify That Taxpayers May Raise Innocent Spouse Relief as a Defense in Collection Proceedings and in Bankruptcy Cases	NTA 2010 Annual Report 377-382; NTA 2009 Annual Report 378-380; NTA 2007 Annual Report 549-550	N/A

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54	Clarify That Taxpayers May Seek Innocent Spouse Relief in Refund Suits	N/A	N/A
55	Fix the Donut Hole in The Tax Court's Jurisdiction to Determine Overpayments by Non-Filers with Filing Extensions	NTA 2018 Annual Report	N/A
Miscellaneous Recommendations			
56	Establish the Position of IRS Historian Within the Internal Revenue Service to Record and Publish Its History	NTA 2011 Annual Report 582-586	N/A
57	Amend the Combat-Injured Veterans Tax Fairness Act Of 2016 to Allow Veterans of the Coast Guard to File Claims for Credit or Refund for Taxes Improperly Withheld from Disability Severance Pay	N/A	N/A
58	Authorize Independent Contractors and Service Recipients to Enter into Voluntary Withholding Agreements Without Risk That the Agreements 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)