

National Taxpayer Advocate Legislative Recommendations With Congressional Action

Alternative Minimum Tax (AMT)				
Repeal the Individual AMT	Repeal the AMT outright.			
National Taxpayer Advocate 2001 Annual Report to Congress 82–100; National Taxpayer Advocate 2004 Annual Report to Congress 383–85; National Taxpayer Advocate 2008 Annual Report to Congress 356–62.				
	Bill Number	Sponsor	Date	Status
Legislative Activity 113th Congress	S 1616	Lee	10/30/2013	Referred to the Finance Committee
	HR 243	Ross	1/14/2013	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	HR 86	Bachmann	1/5/2011	Referred to the Ways & Means Committee
	HR 99	Dreler	1/5/2011	Referred to the Ways & Means Committee
	HR 547	Garrett	2/8/2011	Referred to the Ways & Means Committee
	HR 3400	Garrett	11/10/2011	Referred to the Ways & Means Committee
	S 727	Wyden	4/5/2011	Referred to the Finance Committee
	S 820	Shelby	4/14/2011	Referred to the Finance Committee
Legislative Activity 111th Congress	HR 3804	Huelskamp	1/23/2012	Referred to the Ways & Means Committee
	S 3018	Wyden	2/23/2010	Referred to the Finance Committee
	HR 240	Garrett	1/7/2009	Referred to the Ways & Means Committee
	HR 782	Paul	1/28/2009	Referred to the Ways & Means Committee
Legislative Activity 110th Congress	S 932	Shelby	4/30/2009	Referred to the Finance Committee
	S 55	Baucus	1/4/2007	Referred to the Finance Committee
	S 14	Kyl	4/17/2007	Referred to the Finance Committee
	S 1040	Shelby	3/29/2007	Referred to the Finance Committee
	HR 1366	English	3/7/2007	Referred to the Ways & Means Committee
	HR 1942	Garrett	4/19/2007	Referred to the Ways & Means Committee
	HR 3970	Rangel	10/25/2007	Referred to the Ways & Means Committee
Legislative Activity 109th Congress	S 2293	Lott	11/1/2007	Placed on the Senate Legislative Calendar under General Orders. Calendar No. 464
	HR 1186	English	3/9/2005	Referred to the Ways & Means Committee
	S 1103	Baucus	5/23/2005	Referred to the Finance Committee
	HR 2950	Neal	6/16/2005	Referred to the Ways & Means Committee
Legislative Activity 108th Congress	HR 3841	Manzullo	9/2/2005	Referred to the Ways & Means Committee
	HR 43	Collins	1/7/2003	Referred to the Ways & Means Committee
	HR 1233	English	3/12/2003	Referred to the Ways & Means Committee
	S 1040	Shelby	5/12/2003	Referred to the Finance Committee
	HR 3060	N. Smith	9/10/2003	Referred to the Ways & Means Committee
	HR 4131	Houghton	4/2/2004	Referred to the Ways & Means Committee
Legislative Activity 107th Congress	HR 4164	Shuster	4/2/2004	Referred to the Ways & Means Committee
	HR 437	English	2/6/2001	Referred to the Ways & Means Committee
	S 616	Hutchison	3/26/2002	Referred to the Finance Committee
	HR 5166	Portman	7/18/2002	Referred to the Ways & Means Committee

Index AMT for Inflation		If full repeal of the individual AMT is not possible, it should be indexed for inflation.			
National Taxpayer Advocate 2001 Annual Report to Congress 82–100.		Bill Number	Sponsor	Date	Status
Legislative Activity 111th Congress	S 3223	McConnell	9/13/2010	Placed on the Senate Calendar	
	HR 5077	Hall	4/20/2010	Referred to the Ways & Means Committee	
	HR 719	Lee	1/27/2009	Referred to the Ways & Means Committee	
	S 722	Baucus	3/26/2009	Referred to the Finance Committee	
Legislative Activity 110th Congress	HR 1942	Garrett	4/19/2007	Referred to the Ways & Means Committee	
Legislative Activity 109th Congress	HR 703	Garrett	2/9/2005	Referred to the Ways & Means Committee	
	HR 4096	Reynolds	10/20/2005	12/7/2005 Passed the House; 12/13/2005 Placed on the Senate Legislative Calendar	
Legislative Activity 108th Congress	HR 22	Houghton	1/7/2003	Referred to the Ways & Means Committee	
Legislative Activity 107th Congress	HR 5505	Houghton	10/1/2002	Referred to the Ways & Means Committee	
Eliminate Several Adjustments for Individual AMT		Eliminate personal exemptions, the standard deduction, deductible state and local taxes, and miscellaneous itemized deductions as adjustment items for individual AMT purposes.			
National Taxpayer Advocate 2001 Annual Report to Congress 82–100.		Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	S 336	DeMint	2/14/2011	Referred to the Finance Committee	
Legislative Activity 110th Congress	S 102	Kerry	1/4/2007	Referred to the Finance Committee	
Legislative Activity 109th Congress	S 1861	Harkin	10/7/2005	Referred to the Finance Committee	
Legislative Activity 108th Congress	HR 1939	Neal	5/12/2003	Referred to the Ways & Means Committee	
Private Debt Collection (PDC)					
Repeal PDC Provisions		Repeal IRC § 6306, thereby terminating the PDC initiative.			
National Taxpayer Advocate 2006 Annual Report to Congress 458–62.		Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee	
Legislative Activity 111th Congress	HR 796	Lewis	2/3/2009	Referred to the Ways & Means Committee	
Legislative Activity 110th Congress	HR 5719	Rangel	4/16/2008	Referred to the Finance Committee	
	S 335	Dorgan	1/18/2007	Referred to the Finance Committee	
	HR 695	Van Hollen	1/24/2007	Referred to the Ways & Means Committee	
	HR 3056	Rangel	7/17/2007	10/10/2007 Passed the House; 10/15/2007 Referred to the Finance Committee	

Tax Preparation and Low Income Taxpayer Clinics (LITC)

Matching Grants Program for Return Preparation

National Taxpayer Advocate 2002 Annual Report to Congress vii–viii.

Create a grant program for return preparation similar to the LITC grant program. The program should be designed to avoid competition with VITA and should support the IRS's goal (and need) to have returns electronically filed.

Legislative Activity 114th Congress

Pub. L. No. 114-113, Division E (2015).

Bill Number	Sponsor	Date	Status
S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
HR 4835	Honda	3/22/2016	Referred to the Ways & Means Committee
S 2333	Cardin	11/30/2015	Referred to the Finance Committee
HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee

Legislative Activity 113th Congress

Pub. L. No. 113-235, Division E, 128 STAT. 2130, 2336 (2014).

Legislative Activity 111th Congress

Pub. L. No. 111-117, Div. C, Title I, 123 Stat. 3034, 3163 (2009).

Legislative Activity 110th Congress

Pub. L. No. 110-161, Div. D, Title I, 121 Stat. 1975, 1976 (2007).

Bill Number	Sponsor	Date	Status
HR 5716	Becerra	4/8/2008	Referred to the Ways & Means Committee
S 1219	Bingaman	4/25/2007	Referred to the Finance Committee
S 1967	Clinton	8/2/2007	Referred to the Finance Committee

Legislative Activity 109th Congress

HR 894	Becerra	2/17/2005	Referred to the Financial Institutions and Consumer Credit Subcommittee
S 832	Bingaman	4/18/2005	Referred to the Finance Committee
S 1321	Santorum	6/28/2005	9/15/2006 Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with S. Rep. No. 109-336 9/15/2006 Placed on the Senate Legislative Calendar under General Orders. Calendar No. 614

Legislative Activity 108th Congress

S 476	Grassley	2/27/2003	Referred to the Finance Committee
S 685	Bingaman	3/21/2003	Referred to the Finance Committee
S 882	Baucus	4/10/2003	5/19/2004 S 882 was incorporated into HR 1528 as an amendment and HR 1528 passed in lieu of S 882
HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
HR 3983	Becerra	3/17/2004	Referred to the Ways & Means Committee

Legislative Activity 107th Congress

HR 586	Lewis	2/13/2001	4/18/2002 Passed the House with an amendment; referred to the Senate
HR 3991	Houghton	3/19/2001	Referred to the Ways & Means Committee
HR 7	Baucus	7/16/2002	Reported by Chairman Baucus with an amendment; referred to the Finance Committee

Referrals to LITCs				
National Taxpayer Advocate 2007 Annual Report to Congress 551–53.	Amend IRC § 7526(c) to add a special rule stating that notwithstanding any other provision of law, IRS employees may refer taxpayers to LITCs receiving funding under this section. This change will allow IRS employees to refer a taxpayer to a specific clinic for assistance.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	S 1573	Durbin	9/15/2011	Placed on the Senate Legislative Calendar under General Orders; Calendar No. 171
	S 3355	Bingaman	6/28/2012	Referred to the Finance Committee
	HR 6050	Becerra	6/28/2012	Referred to the Ways & Means Committee
Legislative Activity 111th Congress	HR 4994	Lewis	4/13/2010	Referred to the Ways & Means Committee
	S 3215	Bingaman	4/15/2010	Referred to the Finance Committee
	HR 5047	Becerra	4/15/2010	Referred to the Ways & Means Committee
Legislative Activity 110th Congress	HR 5719	Rangel	4/16/2008	Referred to the Finance Committee
Regulation of Income Tax Return Preparers				
National Taxpayer Advocate 2002 Annual Report to Congress 216–30; National Taxpayer Advocate 2003 Annual Report to Congress 270–301; National Taxpayer Advocate 2007 Annual Report to Congress 83–95 & 140–55; National Taxpayer Advocate 2008 Annual Report to Congress 423–26; National Taxpayer Advocate 2009 Annual Report to Congress 41–69; National Taxpayer Advocate 2009 Annual Report to Congress 60–74.	Create an effective oversight and penalty regime for return preparers by taking the following steps: <ul style="list-style-type: none"> ◆ Enact a registration, examination, certification, and enforcement program for federal tax return preparers; ◆ Direct the Secretary of the Treasury to establish a joint task force to obtain accurate data about the composition of the return preparer community and make recommendations about the most effective means to ensure accurate and professional return preparation and oversight; ◆ Require the Secretary of the Treasury to study the impact cross-marketing tax preparation services with other consumer products and services has on the accuracy of returns and tax compliance; and ◆ Require the IRS to take steps within its existing administrative authority, including requiring a checkbox on all returns in which preparers would enter their category of return preparer (i.e., attorney, CPA, enrolled agent, or unenrolled preparer) and developing a simple, easy-to-read pamphlet for taxpayers that explains their protections. 			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	S 3355	Bingaman	6/28/2012	Referred to the Finance Committee
	HR 6050	Becerra	6/28/2012	Referred to the Ways & Means Committee
Legislative Activity 111th Congress	S 3215	Bingaman	4/15/2010	Referred to the Finance Committee
	HR 5047	Becerra	4/15/2010	Referred to the Ways & Means Committee
Legislative Activity 110th Congress	HR 5716	Becerra	4/8/2008	Referred to the Ways & Means Committee
	S 1219	Bingaman	4/25/2007	Referred to the Finance Committee
Legislative Activity 109th Congress	HR 894	Becerra	2/17/2005	Referred to the Financial Institutions and Consumer Credit Subcommittee
	S 832	Bingaman	4/18/2005	Referred to the Finance Committee
	S 1321	Santorum	6/28/2005	9/15/2006 Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with written report No. 109-336 9/15/2006 Placed on Senate Legislative Calendar under General Orders; Calendar No. 614

Legislative Activity 108th Congress	S 685	Bingaman	3/21/2003	Referred to the Finance Committee
	S 882	Baucus	4/10/2003	5/19/2004 S 882 was incorporated into HR 1528 as an amendment and HR 1528 passed in lieu of S 882
	HR 3983	Becerra	3/17/2004	Referred to the Ways & Means Committee

Identity Theft

Single Point of Contact

National Taxpayer Advocate 2013 Annual Report to Congress 61.

Designate a single point of contact for identity theft victims to work with the identity theft victim until all related issues are resolved.

	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3157	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
	S 3156	Hatch	7/12/2016	Referred to Finance Committee
	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
	S 767	Nelson	3/9/2015	Referred to Finance Committee
Legislative Activity 113th Congress	S 2736	Hatch	7/31/2014	Referred to Finance Committee

Notification of Suspected Identity Theft

National Taxpayer Advocate 2011 Annual Report 75-83.

Require the IRS to notify taxpayers of suspected identity theft, including employment-related identity identity.

	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3157	Hatch	7/12/2016	Referred to Finance Committee
	S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee

Public Awareness Campaign for Low Income Taxpayer Clinics

National Taxpayer Advocate 2014 Annual Report to Congress 411-16;
National Taxpayer Advocate 2014 Annual Report to Congress, vol. 2, 1-26;
National Taxpayer Advocate 2007 Annual Report to Congress 551-53.

Authorize the Secretary to promote the benefits of and encourage the use of qualified LITCs through the use of mass communications, referrals, and other means.

	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee

Public Awareness Campaign on Registration Requirements

National Taxpayer Advocate 2002 Annual Report to Congress 216-30.

Authorize the IRS to conduct a public information and consumer education campaign, utilizing paid advertising, to inform the public of the requirements that paid preparers must sign the return prepared for a fee and display registration cards.

	Bill Number	Sponsor	Date	Status
Legislative Activity 111th Congress	S 3215	Bingaman	4/15/2010	Referred to the Finance Committee
	HR 5047	Becerra	4/15/2010	Referred to the Ways & Means Committee
Legislative Activity 110th Congress	HR 5716	Becerra	4/8/2008	Referred to the Ways & Means Committee
	S 1219	Bingaman	4/25/2007	Referred to the Finance Committee

Legislative Activity 109th Congress	HR 894	Becerra	2/17/2005	Referred to the Financial Institutions and Consumer Credit Subcommittee
	S 832	Bingaman	4/18/2005	Referred to the Finance Committee
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Legislative Activity 108th Congress	S 685	Bingaman	3/21/2003	Referred to the Finance Committee
	S 882	Baucus	4/10/2003	5/19/2004 S 882 was incorporated into HR 1528 as an amendment and HR 1528 passed in lieu of S 882
	HR 3983	Becerra	3/17/2004	Referred to the Ways & Means Committee
Increase Preparer Penalties				
National Taxpayer Advocate 2003 Annual Report to Congress 270–301.	Strengthen oversight of all preparers by enhancing due diligence and signature requirements, increasing the dollar amount of preparer penalties, and assessing and collecting those penalties, as appropriate.			
Legislative Activity 112th Congress	Pub. L. No. 112-41 § 501, 125 Stat. 428, 459 (2011).			
	Bill Number	Sponsor	Date	Status
Legislative Activity 111th Congress	S 3215	Bingaman	4/15/2010	Referred to the Finance Committee
	HR 5047	Becerra	4/15/2010	Referred to the Ways & Means Committee
Legislative Activity 110th Congress	HR 5719	Rangel	4/16/2008	Referred to the Finance Committee
	HR 4318	Crowley/ Ramstad	12/6/2007	Referred to the Ways & Means Committee
	S 2851	Bunning	4/14/2008	Referred to the Finance Committee
	S 1219	Bingaman	4/25/2007	Referred to the Finance Committee
Legislative Activity 109th Congress	HR 894	Becerra	2/17/2005	Referred to the Financial Institutions and Consumer Credit Subcommittee
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Legislative Activity 108th Congress	S 685	Bingaman	3/21/2003	Referred to the Finance Committee
	S 882	Baucus	4/10/2003	5/19/2004 S 882 was incorporated into HR 1528 as an amendment and HR 1528 passed in lieu of S 882
	HR 3983	Becerra	3/17/2004	Referred to the Ways & Means Committee

Refund Delivery Options																																					
National Taxpayer Advocate 2008 Report to Congress 427–41.	Direct the Department of the Treasury and the IRS to (1) minimize refund turnaround times; (2) implement a Revenue Protection Indicator; (3) develop a program to enable unbanked taxpayers to receive refunds on stored value cards (SVCs); and (4) conduct a public awareness campaign to disseminate accurate information about refund delivery options.																																				
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Small Business Issues																																					
Health Insurance Deduction/Self-Employed Individuals																																					
National Taxpayer Advocate 2001 Annual Report to Congress 223; National Taxpayer Advocate 2008 Annual Report to Congress 388–89.	Allow self-employed taxpayers to deduct the costs of health insurance premiums for purposes of self-employment taxes.																																				
Legislative Activity 111th Congress	Pub. L. No. 111-240, § 2504 STAT 2560 (2010).																																				
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Married Couples as Business Co-owners																																					
National Taxpayer Advocate 2002 Annual Report to Congress 172–84.	Amend IRC § 761(a) to allow a married couple operating a business as co-owners to elect out of subchapter K of the IRC and file one Schedule C (or Schedule F in the case of a farming business) and two Schedules SE if certain conditions apply.																																				
Legislative Activity 110th Congress	Pub.L. No. 110-28, Title VIII, § 8215, 121 Stat. 193, 194 (2007).																																				
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Income Averaging for Commercial Fishermen																																					
National Taxpayer Advocate 2001 Annual Report to Congress 226.	Amend IRC § 1301(a) to provide commercial fishermen the benefit of income averaging currently available to farmers.																																				
Legislative Activity 108th Congress	Pub. L. No. 108-357, § 314, 118 Stat. 1468, 1469 (2004).																																				

Election to Be Treated as an S Corporation National Taxpayer Advocate 2004 Annual Report to Congress 390–93.	Amend IRC § 1362(a) to allow a small business corporation to elect to be treated as an S corporation no later than the date it timely files (including extensions) its first Form 1120S, <i>U.S. Income Tax Return for an S Corporation</i> .			
	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	S 2271	Franken	3/29/2012	Referred to the Finance Committee
Legislative Activity 109th Congress	HR 3629	Doggett	7/29/2005	Referred to the Ways & Means Committee
	HR 3841	Manzullo	9/2/2005	Referred to the Ways & Means Committee
Regulation of Payroll Tax Deposits Agents National Taxpayer Advocate 2004 Annual Report to Congress 394–99.	<ul style="list-style-type: none"> ◆ Amend the Code to require any person who enters into an agreement with an employer to collect, report, and pay any employment taxes to furnish a performance bond that specifically guarantees payment of federal payroll taxes collected, deducted, or withheld by such person from an employer and from wages or compensation paid to employees; ◆ Amend IRC § 3504 to require agents with an approved Form 2678, <i>Employer/Payer Appointment of Agent</i>, to allocate reported and paid employment taxes among their clients using a form prescribed by the IRS and impose a penalty for the failure to file absent reasonable cause; and ◆ Amend the U.S. Bankruptcy Code to clarify that IRC § 6672 penalties survive bankruptcy in the case of non-individual debtors. 			
Legislative Activity 114th Congress	Pub. L. No. 114-113, Division E, § 106 (2015).			
	Bill Number	Sponsor	Date	Status
Legislative Activity 113th Congress	S 900	Mikulski	05/08/2013	Referred to the Finance Committee
Legislative Activity 110th Congress	S 1773	Snowe	7/12/2007	Referred to the Finance Committee
Legislative Activity 109th Congress	S 3583	Snowe	6/27/2006	Referred to the Finance Committee
	S 1321	Santorum	6/28/2005	9/15/2006 The Finance Committee. Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with written report No. 109-336 9/15/2006 Placed on the Senate Legislative Calendar under General Orders; Calendar No. 614
Issue Dual Address Change Notice National Taxpayer Advocate 2004 Annual Report to Congress 394–99.	Issue dual address change notices related to an employer making employment tax payments (with one notice sent to both the employer's former and new address).			
Legislative Activity 114th Congress	Pub. L. No. 114-113, Division E, § 106 (2015).			
Legislative Activity 113th Congress	Pub. L. No. 113-76, Division E, Title I, § 106, 128 Stat. 5, 190 (2014) and Pub. L. No. 113-235, Division E, Title I, § 106, 128 Stat. 2130, 2338 (2014).			
Special Consideration for Offer in Compromise National Taxpayer Advocate 2004 Annual Report to Congress 394–99.	Give special consideration to an offer in compromise (OIC) request from a victim of fraud or bankruptcy by a third-party payroll tax preparer.			
Legislative Activity 113th Congress	Pub. L. No. 113-76, Division E, Title I, § 106, 128 Stat. 5, 190 (2014) and Pub. L. No. 113-235, Division E, Title I, § 106, 128 Stat. 2130, 2338 (2014).			

Simplification

Reduce the Number of Tax Preferences

National Taxpayer Advocate 2010 Annual Report to Congress 365–72.

Simplify the complexity of the tax code generally by reducing the number of tax preferences.

	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	S 727	Wyden	4/5/2011	Referred to the Finance Committee

Simplify and Streamline Education Tax Incentives

National Taxpayer Advocate 2008 Annual Report to Congress 370–72;
National Taxpayer Advocate 2004 Annual Report to Congress 403–22.

Enact reforms to simplify and streamline the education tax incentives by consolidating, creating uniformity among, or adding permanency to the various education tax incentives. Specifically, (1) incentives under § 25A should be consolidated with § 222 and possibly § 221; (2) the education provisions should be made more consistent regarding the relationship of the student to the taxpayer; (3) the definitions for “Qualified Higher Education Expenses” and “Eligible Education Institution” should be simplified; (4) the income level and phase-out calculations should be more consistent under the various provisions; (5) all dollar amounts should be indexed for inflation; and (6) after initial use of sunset provisions and simplification amendments, the incentives should be made permanent.

	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 699	Schumer	3/10/2015	Referred to the Finance Committee
	HR 1260	Doggett	3/4/2015	Referred to the Ways & Means Committee
Legislative Activity 113th Congress	S 835	Schumer	4/25/2013	Referred to the Finance Committee
	HR 1738	Doggett	4/25/2013	Referred to the Ways & Means Committee
	HR 3476	Israel	11/13/2013	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	S 727	Wyden	4/5/2011	Referred to the Finance Committee
	S 3267	Schumer	6/6/2012	Referred to the Finance Committee
	HR 6522	Israel	9/21/2012	Referred to the Ways & Means Committee

Simplify and Streamline Retirement Savings Tax Incentives

National Taxpayer Advocate 2008 Annual Report to Congress 373–74;
National Taxpayer Advocate 2004 Annual Report to Congress 423–32.

Consolidate existing retirement incentives, particularly where the differences in plan attributes are minor. For instance, Congress should consider establishing one retirement plan for individual taxpayers, one for plans offered by small businesses, and one suitable for large businesses and governmental entities (eliminating plans that are limited to governmental entities). At a minimum, Congress should establish uniform rules regarding hardship withdrawals, plan loans, and portability.

	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	S 727	Wyden	4/5/2011	Referred to the Finance Committee

Tax Gap Provisions

Corporate Information Reporting

National Taxpayer Advocate 2008 Annual Report to Congress 388.

Require businesses that pay \$600 or more during the year to non-corporate and corporate service providers to file an information report with each provider and with the IRS. Information reporting already is required on payments for services to non-corporate providers. This applies to payments made after December 31, 2011.

	Bill Number	Sponsor	Date	Status
Legislative Activity 111th Congress	S 1796	Baucus	10/19/2009	10/19/2009 Placed on Senate Legislative Calendar under General Orders; Calendar No. 184

<p>Reporting on Customer's Basis in Security Transaction</p> <p>National Taxpayer Advocate 2005 Annual Report to Congress 433–41.</p>	<p>Require brokers to keep track of an investor's basis, transfer basis information to a successor broker if the investor transfers the stock or mutual fund holding, and report basis information to the taxpayer and the IRS (along with the proceeds generated by a sale) on Form 1099-B.</p>			
<p>Legislative Activity 110th Congress</p>	<p>Pub. L. No. 110-343, § 403, 121 Stat. 3854, 3855 (2008).</p>			
	<p>Bill Number</p>	<p>Sponsor</p>	<p>Date</p>	<p>Status</p>
	<p>HR 878</p>	<p>Emanuel</p>	<p>2/7/2007</p>	<p>Referred to the Ways & Means Committee</p>
	<p>S 601</p>	<p>Bayh</p>	<p>2/14/2007</p>	<p>Referred to the Finance Committee</p>
	<p>S 1111</p>	<p>Wyden</p>	<p>4/16/2007</p>	<p>Referred to the Finance Committee</p>
	<p>HR 2147</p>	<p>Emanuel</p>	<p>5/3/2007</p>	<p>Referred to the Ways & Means Committee</p>
	<p>HR 3996 PCS</p>	<p>Rangel</p>	<p>10/30/2007</p>	<p>11/14/2007 Placed on the Senate Calendar; became Pub. L. No. 110-166 (2007) without this provision</p>
<p>Legislative Activity 109th Congress</p>	<p>S 2414</p>	<p>Bayh</p>	<p>3/14/2006</p>	<p>Referred to the Finance Committee</p>
	<p>HR 5176</p>	<p>Emanuel</p>	<p>4/25/2006</p>	<p>Referred to the Ways & Means Committee</p>
	<p>HR 5367</p>	<p>Emanuel</p>	<p>5/11/2006</p>	<p>Referred to the Ways & Means Committee</p>
<p>IRS Forms Revisions</p> <p>National Taxpayer Advocate 2004 Annual Report to Congress 480; National Taxpayer Advocate 2010 Annual Report to Congress 40.</p>	<p>Revise Form 1040, Schedule C, to include a line item showing the amount of self-employment income that was reported on Forms 1099-MISC.</p>			
	<p>Bill Number</p>	<p>Sponsor</p>	<p>Date</p>	<p>Status</p>
<p>Legislative Activity 112th Congress</p>	<p>S 1289</p>	<p>Carper</p>	<p>6/28/2011</p>	<p>Referred to the Finance Committee</p>
<p>IRS to Promote Estimated Tax Payments Through the Electronic Federal Tax Payment System (EFTPS)</p> <p>National Taxpayer Advocate 2005 Annual Report to Congress 381–96.</p>	<p>Amend IRC § 6302(h) to require the IRS to promote estimated tax payments through EFTPS and establish a goal of collecting at least 75 percent of all estimated tax payment dollars through EFTPS by fiscal year 2012.</p>			
	<p>Bill Number</p>	<p>Sponsor</p>	<p>Date</p>	<p>Status</p>
<p>Legislative Activity 109th Congress</p>	<p>S 1321RS</p>	<p>Santorum</p>	<p>6/28/2005</p>	<p>9/15/2006 The Finance Committee. Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with written report No. 109-336 9/15/2006 Placed on the Senate Legislative Calendar under General Orders; Calendar No. 614</p>
<p>Study of Use of Voluntary Withholding Agreements</p> <p>National Taxpayer Advocate 2004 Annual Report to Congress 478–89; National Taxpayer Advocate 2005 Annual Report to Congress 381-96.</p>	<p>Amend IRC § 3402(p)(3) to specifically authorize voluntary withholdings agreements between independent contractors and service-recipients as defined in IRC § 6041A(a)(1).</p>			
	<p>Bill Number</p>	<p>Sponsor</p>	<p>Date</p>	<p>Status</p>
<p>Legislative Activity 109th Congress</p>	<p>S 1321RS</p>	<p>Santorum</p>	<p>6/28/2005</p>	<p>9/15/2006 The Finance Committee. Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with written report No. 109-336. 9/15/2006 Placed on the Senate Legislative Calendar under General Orders; Calendar No. 614</p>

<p>Require Form 1099 Reporting for Incorporated Service Providers</p> <p>National Taxpayer Advocate 2007 Annual Report to Congress 494–96.</p>	<p>Require service recipients to issue Forms 1099-MISC to incorporated service providers and increase the penalties for failure to comply with the information reporting requirements.</p>			
<p>Legislative Activity 111th Congress</p>	<p>Pub. L No. 111-148 § 9006 (2010).</p> <p>However, this Act also contains a reporting requirement for goods sold, which the National Taxpayer Advocate opposes because of the enormous burden it places on businesses. See Legislative Recommendation: Repeal the Information Reporting Requirement for Purchases of Goods over \$600, but Require Reporting on Corporate and Certain Other Payments.</p>			
<p>Require Financial Institutions to Report All Accounts to the IRS by Eliminating the \$10 Threshold on Interest Reporting</p> <p>National Taxpayer Advocate 2007 Annual Report to Congress 501–02.</p>	<p>Eliminate the \$10 interest threshold beneath which financial institutions are not required to file Form 1099-INT reports with the IRS.</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 112th Congress</p>	S 1289	Carper	6/28/2011	Referred to the Finance Committee
<p>Legislative Activity 111th Congress</p>	S 3795	Carper	9/16/2010	Referred to the Finance Committee
<p>Revise Form 1040, Schedule C to Break Out Gross Receipts Reported on Payee Statements Such as Form 1099</p> <p>National Taxpayer Advocate 2007 Annual Report to Congress 40.</p>	<p>Administrative recommendation that the IRS add a line to Schedule C, so that taxpayers would separately report the amount of income reported to them on Forms 1099 and other income not reported on Forms 1099. If enacted by statute, the IRS would be required to implement this recommendation.</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 111th Congress</p>	S 3795	Carper	9/16/2010	Referred to the Finance Committee
<p>Include a Checkbox on Business Returns Requiring Taxpayers to Verify That They Filed All Required Forms 1099</p> <p>National Taxpayer Advocate 2007 Annual Report to Congress 40.</p>	<p>Administrative recommendation that the IRS require all businesses to answer two questions on their income tax returns: “Did you make any payments over \$600 in the aggregate during the year to any unincorporated trade or business?” and “If yes, did you file all required Forms 1099?” S 3795 would require the IRS to study whether placing a checkbox or similar indicator on business tax returns would affect voluntary compliance.</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 111th Congress</p>	S 3795	Carper	9/16/2010	Referred to the Finance Committee
<p>Authorize Voluntary Withholding Upon Request</p> <p>National Taxpayer Advocate 2007 Annual Report to Congress 493–94.</p>	<p>Authorize voluntary withholding agreements between independent contractors and service recipients.</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 111th Congress</p>	S 3795	Carper	9/16/2010	Referred to the Finance Committee

Require Backup Withholding on Certain Payments When TINs Cannot Be Validated	Administrative recommendation that the IRS require payors to commence backup withholding if they do not receive verification of a payee's TIN. (S 3795 would require voluntary withholding on certain payments.)			
National Taxpayer Advocate 2005 Annual Report to Congress 238–48.	Bill Number	Sponsor	Date	Status
Legislative Activity 111th Congress	S 3795	Carper	9/16/2010	Referred to the Finance Committee
Worker Classification	Direct Treasury and the Joint Committee on Taxation to report on the operation of the revised worker classification rules and provide recommendations to increase compliance.			
National Taxpayer Advocate 2008 Annual Report to Congress 375–90.	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	S 1289	Carper	6/28/2011	Referred to the Finance Committee
Taxpayer Bill of Rights and <i>De Minimis</i> “Apology” Payments				
Taxpayer Bill of Rights	Enact a Taxpayer Bill of Rights setting forth the fundamental rights and obligations of U.S. taxpayers.			
National Taxpayer Advocate 2014 Annual Report to Congress; National Taxpayer Advocate 2013 Annual Report to Congress; National Taxpayer Advocate 2011 Annual Report to Congress 493-518; National Taxpayer Advocate 2007 Annual Report to Congress 478–48.	Pub. L. No. 114-113, Division Q § 401 (2015).			
Legislative Activity 114th Congress	Bill Number	Sponsor	Date	Status
	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
	S 1578	Grassley	6/16/2015	Referred to the Finance Committee
	S 943	Portman	4/15/2015	Referred to the Finance Committee
	S 951	Ayotte	4/15/2015	Referred to the Finance Committee
	HR 1058	Roskam	2/25/2015	Passed the House of Representatives, and was referred to the Senate Finance Committee on 4/16/2015
Legislative Activity 113th Congress	HR 2768	Roskam	6/22/2013	Passed the House of Representatives, and was referred to the Senate Finance Committee on 8/31/2013
Legislative Activity 112th Congress	S 3355	Bingaman	6/28/2012	Referred to the Finance Committee
	HR 6050	Becerra	6/28/2012	Referred to the Ways & Means Committee
Legislative Activity 111th Congress	S 3215	Bingaman	4/15/2010	Referred to the Ways & Means Committee
	HR 5047	Becerra	4/15/2010	Referred to the Finance Committee
Legislative Activity 110th Congress	HR 5716	Becerra	4/8/2008	Referred to the Ways & Means Committee
<i>De Minimis</i> “Apology” Payments	Grant the National Taxpayer Advocate the discretionary, nondelegable authority to provide <i>de minimis</i> compensation to taxpayers where the action or inaction of the IRS has caused excessive expense or undue burden to the taxpayer and the taxpayer meets the IRC § 7811 definition of significant hardship.			
National Taxpayer Advocate 2007 Annual Report to Congress 490.	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	S 1289	Carper	6/28/2011	Referred to the Finance Committee
Legislative Activity 111th Congress	S 3795	Carper	9/16/2010	Referred to the Finance Committee

<p>Toll the Time Period for Financially Disabled Taxpayers to Request Return of Levy Proceeds to Better Protect Their Right to a Fair and Just Tax System</p> <p>National Taxpayer Advocate 2015 Annual Report to Congress 368-75</p>	<p>Requiring Tolling for Claims of Financially Disabled Taxpayers</p>			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
<p>Simplify the Tax Treatment of Cancellation of Debt Income</p> <p>National Taxpayer Advocate 2008 Annual Report to Congress 391-96.</p>	<p>Enact one of several proposed alternatives to remove taxpayers with modest amounts of debt cancellation from the cancellation of debt income regime.</p>			
	Bill Number	Sponsor	Date	Status
Legislative Activity 111th Congress	HR 4561	Lewis	2/2/2010	Referred to the Ways & Means Committee
Joint and Several Liability				
<p>Tax Court Review of Request for Equitable Innocent Spouse Relief</p> <p>National Taxpayer Advocate 2001 Annual Report to Congress 128-65.</p>	<p>Amend IRC § 6015(e) to clarify that taxpayers have the right to petition the Tax Court to challenge determinations in cases seeking relief under IRC § 6015(f) alone.</p>			
Legislative Activity 109th Congress	Pub. L. No. 109-432, § 408, 120 Stat. 3061, 3062 (2006).			
<p>Effect of Automatic Stay Imposed in Bankruptcy Cases upon Innocent Spouse and CDP Petitions in Tax Court</p> <p>National Taxpayer Advocate 2004 Annual Report to Congress 490-92.</p>	<p>Allow a taxpayer seeking review of an innocent spouse claim or a collection case in U.S. Tax Court a 60-day suspension of the period for filing a petition for review, when the U.S. Bankruptcy Court has issued an automatic stay in a bankruptcy case involving the taxpayer's claim.</p>			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 949	Cornyn	4/15/2015	Referred to the Finance Committee
	HR 1828	Thornberry	4/15/2015	Referred to the Ways & Means Committee
Legislative Activity 113th Congress	S 725	Cornyn	4/15/2013	Referred to the Finance Committee
	HR 3479	Thornberry	11/13/2013	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	HR 4375	Johnson	4/17/2012	Referred to the Ways & Means Committee
	S 2291	Cornyn	4/17/2012	Referred to the Ways & Means Committee
<p>Clarify that the Scope and Standard of Tax Court Determinations Under IRC § 6015(f) Is De Novo.</p> <p>National Taxpayer Advocate 2011 Annual Report to Congress 531-36.</p>	<p>Amend IRC § 6015 to specify that the scope and standard of review in tax court determinations under IRC § 6015(f) is <i>de novo</i>.</p>			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
	S 949	Cornyn	4/15/2015	Referred to the Finance Committee
	HR 1828	Thornberry	4/15/2015	Referred to the Ways & Means Committee
Legislative Activity 113th Congress	S 725	Cornyn	4/15/2013	Referred to the Finance Committee
	HR 3479	Thornberry	11/13/2013	Referred to the Ways & Means Committee

Legislative Activity 112th Congress	S 2291	Cornyn	4/17/2012	Referred to the Finance Committee
	S 3355	Bingaman	6/28/2012	Referred to the Finance Committee
	HR 60550	Becerra	6/28/2012	Referred to the Ways & Means Committee
Collection Issues				
Improve Offer In Compromise Program Accessibility				
National Taxpayer Advocate 2006 Annual Report to Congress 507–19.		Repeal the partial payment requirement, or if repeal is not possible, (1) provide taxpayers with the right to appeal to the IRS Appeals function the IRS's decision to return an offer without considering it on the merits; (2) reduce the partial payment to 20 percent of current income and liquid assets that could be disposed of immediately without significant cost; and (3) create an economic hardship exception to the requirement.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	S 3355	Bingaman	6/28/2012	Referred to the Finance Committee
	HR 6050	Becerra	6/28/2012	Referred to the Ways & Means Committee
	S 1289	Carper	6/28/2011	Referred to the Finance Committee
Legislative Activity 111th Congress	HR 4994	Lewis	4/13/2010	Referred to the Ways & Means Committee
	HR 2342	Lewis	5/12/2009	Referred to the Ways & Means Committee
Strengthen Taxpayer Protections in the Filing and Reporting of Federal Tax Liens				
2009 National Taxpayer Advocate Report to Congress 357–64.		Provide clear and specific guidance about the factors the IRS must consider when filing a Notice of Federal Tax Lien (NFTL) and amend the Fair Credit Reporting Act to set specific timeframes for reporting derogatory tax lien information on credit reports.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	S 3355	Bingaman	6/28/2012	Referred to the Finance Committee
	HR 6050	Becerra	6/28/2012	Referred to the Ways & Means Committee
Legislative Activity 111th Congress	S 3215	Bingaman	4/15/2010	Referred to the Finance Committee
	HR 5047	Becerra	4/15/2010	Referred to the Ways & Means Committee
	HR 6439	Hastings	11/18/2010	Referred to the Ways & Means Committee
Permit the IRS to Release Levies on Small Business Taxpayers				
2011 National Taxpayer Advocate Report to Congress 537–43.		Amend IRC § 6343(a)(1)(d) to: permit the IRS, in its discretion, to release a levy against the taxpayer's property or rights to property if the IRS determines that the satisfaction of the levy is creating an economic hardship due to the financial condition of the taxpayer's business.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	HR 4368	McDermott	4/17/2012	Referred to the Ways & Means Committee

Return of Levy or Sale Proceeds				
National Taxpayer Advocate 2001 Annual Report to Congress 202–14.	Amend IRC § 6343(b) to extend the period of time within which a third party can request a return of levied funds or the proceeds from the sale of levied property from nine months to two years from the date of levy. This amendment would also extend the period of time available to taxpayers under IRC § 6343(d) within which to request a return of levied funds or sale proceeds.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
	S 1578	Grassley	6/16/2015	Referred to the Finance Committee
	S 949	Cornyn	4/15/2015	Referred to the Finance Committee
	HR 1828	Thornberry	4/15/2015	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	HR 4375	Johnson	4/17/2012	Referred to the Ways & Means Committee
	S 2291	Cornyn	4/17/2012	Referred to the Finance Committee
Legislative Activity 110th Congress	HR 5719	Rangel	4/16/2008	Referred to the Finance Committee
	HR 1677	Rangel	3/26/2007	Referred to the Finance Committee
Legislative Activity 109th Congress	S 1321 RS	Santorum	6/28/2005	9/15/2006 The Finance Committee. Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with written report No. 109-336 9/15/2006 Placed on the Senate Legislative Calendar under General Orders; Calendar No. 614
Legislative Activity 108th Congress	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate, with an amendment
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
Legislative Activity 107th Congress	HR 3991	Houghton	3/19/2002	Defeated in House
	HR 586	Lewis	2/13/2001	4/18/02 Passed the House with an amendment; referred to the Senate
Reinstatement of Retirement Accounts				
National Taxpayer Advocate 2001 Annual Report to Congress 202–14.	Amend the following IRC sections to allow contributions to individual retirement accounts and other qualified plans from the funds returned to the taxpayer or to third parties under IRC § 6343: ♦ § 401 – Qualified Pension, Profit Sharing, Keogh, and Stock Bonus Plans ♦ § 408 – Individual Retirement Account, and SEP-Individual Retirement Account ♦ § 408A – Roth Individual Retirement Account.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 1578	Grassley	6/16/2015	Finance Committee
Legislative Activity 110th Congress	HR 5719	Rangel	4/16/2008	Referred to the Finance Committee
	HR 1677	Rangel	3/26/2007	Referred to the Finance Committee
Legislative Activity 109th Congress	S 1321RS	Santorum	6/28/2005	9/15/2006 The Finance Committee. Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title with written report No. 109-336 9/15/2006 Placed on the Senate Legislative Calendar under General Orders; Calendar No. 614

Legislative Activity 108th Congress	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate, with an amendment
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
	S 882	Baucus	4/10/2003	5/19/2004 S 882 was incorporated in HR 1528 through an amendment and HR 1528 passed in lieu of S 882
Legislative Activity 107th Congress	HR 586	Lewis	2/13/2001	4/18/2002 Passed the House with an amendment; referred to Senate
	HR 3991	Houghton	3/19/2002	Defeated in the House
Levies on Retirement Accounts				
National Taxpayer Advocate 2015 Annual Report to Congress 340-45.	Require the IRS to issue regulations describing a full financial analysis of the taxpayer's projected basic living expenses at retirement prior to allowing a determination to levy on a retirement account.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
Consolidation of Appeals of Collection Due Process (CDP) Determinations				
National Taxpayer Advocate 2005 Annual Report to Congress 451-70.	Consolidate judicial review of CDP hearings in the United States Tax Court, clarify the role and scope of Tax Court oversight of Appeals' continuing jurisdiction over CDP cases, and address the Tax Court's standard of review for the underlying liability in CDP cases.			
Legislative Activity 109th Congress	Pub. L. No. 109-280, § 855, 120 Stat. 1019 (2006).			
Partial Payment Installment Agreements				
National Taxpayer Advocate 2001 Annual Report to Congress 210-14.	Amend IRC § 6159 to allow the IRS to enter into installment agreements that do not provide for full payment of the tax liability over the statutory limitations period for collection of tax where it appears to be in the best interests of the taxpayer and the IRS.			
Legislative Activity 108th Congress	Pub. L. No. 108-357, § 833, 118 Stat. 1418, 1600 (2004).			
Waiver of Installment Agreement Fees for Low Income Taxpayers				
National Taxpayer Advocate 2006 Annual Report to Congress 141-56.	Implement an installment agreement (IA) user fee waiver for low income taxpayers and adopt a graduated scale for other IA user fees based on the amount of work required.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
	S 949	Cornyn	4/15/2015	Referred to the Finance Committee
	HR 1828	Thornberry	4/15/2015	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	HR 4375	Johnson	4/17/2012	Referred to the Ways & Means Committee
	S 2291	Cornyn	4/17/2012	Referred to the Finance Committee

<p>Strengthen the Independence of the IRS Office of Appeals</p> <p>National Taxpayer Advocate 2009 Annual Report to Congress 346-50.</p>	<p>Strengthen the independence of the IRS Office of Appeals and require at least one appeals officer and settlement officer in each state. In addition the Office of Appeals should be independent from the IRS, should eliminate prohibited ex parte communications with the IRS.</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 114th Congress</p>	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
	S 1578	Grassley	6/16/2015	Referred to the Finance Committee
	S 949	Cornyn	4/15/2015	Referred to the Finance Committee
	HR 1828	Thornberry	4/15/2015	Referred to the Ways & Means Committee
<p>Legislative Activity 112th Congress</p>	HR 4375	Johnson	4/17/2012	Referred to the Ways & Means Committee
	S 2291	Cornyn	4/17/2012	Referred to the Finance Committee
<p>Penalties and Interest</p>				
<p>Erroneous Refund Penalty</p> <p>National Taxpayer Advocate 2014 Annual Report to Congress 351; National Taxpayer Advocate 2011 Annual Report to Congress 544.</p>	<p>Amend section 6676 to clarify that the penalty does not apply to individual taxpayers who acted with reasonable cause and in good faith in erroneously claiming a credit or refund. Taking into account all of taxpayers' facts and circumstances in determining whether they had such reasonable cause would bring this statutory penalty into conformity with the TBOR <i>right to a fair and just tax system</i>.</p>			
<p>Legislative Activity 114th Congress</p>	<p>Pub. L. No. 114-113, Division Q § 209 (2015).</p>			
<p>Protect Good Faith Taxpayers by Expanding the Availability of Penalty Reductions, Establishing Specific Penalty Abatement Procedures, and Providing Appeal Rights</p> <p>National Taxpayer Advocate 2015 Annual Report to Congress 376-82.</p>	<p>Expand the notice period allowing taxpayers to correct their returns and avoid application of the frivolous return penalty from 30 days to 60 days and establish the same mechanism for correcting returns</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 114th Congress</p>	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
<p>Interest Rate and Failure to Pay Penalty</p> <p>National Taxpayer Advocate 2001 Annual Report to Congress 179-82.</p>	<p>Repeal the failure to pay penalty provisions of IRC § 6651 while revising IRC § 6621 to allow for a higher underpayment interest rate.</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 108th Congress</p>	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate, with an amendment
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
<p>Interest Abatement on Erroneous Refunds</p> <p>National Taxpayer Advocate 2001 Annual Report to Congress 183-87.</p>	<p>Amend IRC § 6404(e)(2) to require the Secretary to abate the assessment of all interest on any erroneous refund under IRC § 6602 until the date the demand for repayment is made, unless the taxpayer (or a related party) has in any way caused such an erroneous refund. Further, the Secretary should have discretion not to abate any or all such interest where the Secretary can establish that the taxpayer had notice of the erroneous refund before the date of demand and the taxpayer did not attempt to resolve the issue with the IRS within 30 days of such notice.</p>			
	Bill Number	Sponsor	Date	Status
<p>Legislative Activity 109th Congress</p>	HR 726	Sanchez	2/9/2005	Referred to the Ways & Means Committee

Legislative Activity 108th Congress	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate, with an amendment
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
First Time Penalty Waiver				
National Taxpayer Advocate 2001 Annual Report to Congress 188–92.		Authorize the IRS to provide penalty relief for first-time filers and taxpayers with excellent compliance histories who make reasonable attempts to comply with the tax rules.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 108th Congress	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate, with an amendment
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
Legislative Activity 107th Congress	HR 3991	Houghton	3/19/2002	Defeated in the House
Federal Tax Deposit (FTD) Avoidance Penalty				
National Taxpayer Advocate 2001 Annual Report to Congress 222.		Reduce the maximum FTD penalty rate from ten to two percent for taxpayers who make deposits on time but not in the manner prescribed in the IRC.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 109th Congress	HR 3629	Doggett	7/29/2005	Referred to the Ways & Means Committee
	HR 3841	Manzullo	9/2/2005	Referred to the Ways & Means Committee
	S 1321RS	Santorum	6/28/2005	9/15/2006 The Finance Committee, reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with written report No. 109-336 9/15/2006 Placed on the Senate Legislative Calendar under General Orders; Calendar No. 614
Legislative Activity 108th Congress	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate with an amendment
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
Legislative Activity 107th Congress	HR 586	Lewis	2/13/2001	4/18/2002 Passed the House with an amendment; referred to the Senate
	HR 3991	Houghton	3/19/2002	Defeated in the House
Family Issues				
Uniform Definition of a Qualifying Child				
National Taxpayer Advocate 2001 Annual Report to Congress 78–100.		Create a uniform definition of “qualifying child” applicable to tax provisions relating to children and family status.		
Legislative Activity 108th Congress	Pub. L. No. 108-311, § 201, 118 Stat. 1169-1175 (2004).			
Means-Tested Public Assistance Benefits				
National Taxpayer Advocate 2001 Annual Report to Congress 76–127.		Amend the IRC §§ 152, 2(b) and 7703(b) to provide that means-tested public benefits are excluded from the computation of support in determining whether a taxpayer is entitled to claim the dependency exemption and from the cost of maintenance test for the purpose of head-of-household filing status or “not married” status.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 108th Congress	HR 22	Houghton	1/3/2003	Referred to the Ways & Means Committee
Legislative Activity 107th Congress	HR 5505	Houghton	10/01/2002	Referred to the Ways & Means Committee

Credits for the Elderly or the Permanently Disabled				
National Taxpayer Advocate 2001 Annual Report to Congress 218–19.	Amend IRC § 22 to adjust the income threshold amount for past inflation and provide for future indexing for inflation.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 107th Congress	S 2131	Bingaman	4/15/2002	Referred to the Finance Committee
Electronic Filing Issues				
Scannable Returns				
National Taxpayer Advocate 2013 Annual Report to Congress Vol. 2, § 5, 70, 91, 96.	Require electronically prepared paper returns to include scannable 2-D code.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 113th Congress	S 2736	Hatch	7/14/2014	Referred to the Finance Committee
Return Filing and Processing				
National Taxpayer Advocate 2013 Annual Report to Congress, Volume 2, 68-96.	Eliminate the March 31st deadline for e-filed information reports. All information reports, whether e-filed or filed on paper, would be due at the end of February.			
Legislative Activity 114th Congress	Pub. L. No. 114-113, Division Q § 201 (2015).			
Safe Harbor for De Minimis Errors Returns and Payee Statements				
National Taxpayer Advocate 2013 Annual Report to Congress Vol. 2, § 5, 70, 91, 96.	Safe harbor for <i>de minimis</i> errors on information			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	Pub. L. No. 114-113, Division Q § 202 (2015).			
Legislative Activity 113th Congress	S 2736	Hatch	7/14/2014	Referred to the Finance Committee
Direct Filing Portal				
National Taxpayer Advocate 2004 Annual Report to Congress 471–77.	Amend IRC § 6011(f) to require the IRS to post fill-in forms on its website and make electronic filing free to all individual taxpayers.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	S 1289	Carper	6/28/2011	Referred to the Finance Committee
Legislative Activity 110th Congress	S 1074	Akaka	3/29/2007	Referred to the Finance Committee
	HR 5801	Lampson	4/15/2008	Referred to the Ways & Means Committee
Legislative Activity 109th Congress	S 1321RS	Santorum	6/28/2005	9/15/2006 Referred to the Finance Committee; Reported by Senator Grassley with an amendment in the nature of a substitute and an amendment to the title; with written report No. 109-336 9/15/2006 Placed on the Senate Legislative Calendar under General Orders; Calendar No. 614
Free Electronic Filing For All Taxpayers				
National Taxpayer Advocate 2013 Annual Report to Congress Vol. 2, § 5, 70, 91, 96	Revise IRC § 6011(f) to provide that the Secretary shall make electronic return preparation and electronic filing available without charge to all individual taxpayers.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 110th Congress	S 2736	Hatch	7/14/2014	Referred to the Finance Committee

Office of the Taxpayer Advocate				
Repeal or Fix Statute Suspension Under IRC § 7811(d)				
National Taxpayer Advocate 2015 Annual Report to Congress 316–28.		Repeal suspension of statute of limitations during pending application for Taxpayer Assistance Order or clarify.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	HR 4912	Lewis	4/12/2016	Referred to the Ways & Means Committee
Confidentiality of Taxpayer Communications				
National Taxpayer Advocate 2002 Annual Report to Congress 198–215.		Strengthen the independence of the National Taxpayer Advocate and the Office of the Taxpayer Advocate by amending IRC §§ 7803(c)(3) and 7811. Amend IRC § 7803(c)(4)(A)(iv) to clarify that, notwithstanding any other provision of the IRC, Local Taxpayer Advocates have the discretion to withhold from the IRS the fact that a taxpayer contacted the Taxpayer Advocate Service or any information provided by a taxpayer to TAS.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 108th Congress	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate, with an amendment
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
Access to Independent Legal Counsel				
National Taxpayer Advocate 2002 Annual Report to Congress 198–215.		Amend IRC § 7803(c)(3) to provide for the position of Counsel to the National Taxpayer Advocate, who shall advise the National Taxpayer Advocate on matters pertaining to taxpayer rights, tax administration, and the Office of Taxpayer Advocate, including commenting on rules, regulations, and significant procedures, and the preparation of <i>amicus</i> briefs.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 108th Congress	HR 1528	Portman	6/20/2003	Referred to the Senate
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
Taxpayer Advocate Directive				
National Taxpayer Advocate 2012 Annual Report to Congress 573–602; National Taxpayer Advocate 2002 Annual Report to Congress 419–22.		Amended IRC § 7811 to provide the National Taxpayer Advocate with the non-delegable authority to issue a Taxpayer Advocate Directive to the Internal Revenue Service with respect to any program, proposed program, action, or failure to act that may create a significant hardship for a taxpayer segment or taxpayers at large.		
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 2333	Cardin	11/30/2015	Referred to the Finance Committee
	HR 4128	Becerra	11/30/2015	Referred to the Ways & Means Committee
	S 949	Cornyn	4/15/2015	Referred to the Finance Committee
	HR 1828	Thornberry	4/15/2015	Referred to the Ways & Means Committee
Legislative Activity 112th Congress	S 3355	Bingaman	6/28/2012	Referred to the Finance Committee
	HR 6050	Becerra	6/28/2012	Referred to the Ways & Means Committee
Legislative Activity 111th Congress	S 3215	Bingaman	4/15/2010	Referred to the Finance Committee
	HR 5047	Becerra	4/15/2010	Referred to the Ways & Means Committee
Exempt Organizations (EO)				
EO Judicial and Administrative Review				
National Taxpayer Advocate 2014 Annual Report to Congress 573–602, 371–79.		Amend IRC § 7428 to allow taxpayers seeking exemption as IRC § 501(c)(4), (c)(5), or (c)(6) organizations to seek a declaratory judgment on the same footing as those seeking exempt status as IRC § 501(c)(3) organizations.		
Legislative Activity 114th Congress	Pub. L. No. 114-113, Division Q § 406 (2015).			

Notification to Exempt Organizations National Taxpayer Advocate 2011 Annual Report to Congress 444.	Require the IRS to notify exempt organizations that have not filed an annual notice or return for two consecutive years that the IRS has no record of receiving a return or notice and that the organization's exemption will be revoked if it does not file by the next filing deadline			
	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders
Other Issues				
Modify Internal Revenue Code Section 6707A to Ameliorate Unconscionable Impact National Taxpayer Advocate 2008 Annual Report to Congress 419–22.	Modify IRC § 6707A to ameliorate unconscionable impact. Section 6707A of the IRC imposes a penalty of \$100,000 per individual per year and \$200,000 per entity per year for failure to make special disclosures of a “listed transaction.”			
Legislative Activity 111th Congress	Pub. L. No. 111-124, § 2041 Stat. 2560 (2010).			
	Bill Number	Sponsor	Date	Status
	S 2771	Baucus	11/16/2009	Referred to the Finance Committee
	HR 4068	Lewis	11/16/2009	Referred to the Ways & Means Committee
	S 2917	Baucus	12/18/2009	Referred to the Finance Committee
Eliminate Tax Strategy Patents National Taxpayer Advocate 2007 Annual Report to Congress 512–24.	Bar tax strategy patents, which increase compliance costs and undermine respect for congressionally-created incentives, or require the PTO to send any tax strategy patent applications to the IRS so that abuse can be mitigated.			
Legislative Activity 112th Congress	Pub. L. No. 112-29 § 14(a), 125 Stat. 284, 327 (2011).			
Disclosure Regarding Suicide Threats National Taxpayer Advocate 2001 Annual Report to Congress 227.	Amend IRC § 6103(i)(3)(B) to allow the IRS to contact and provide necessary return information to specified local law enforcement agencies and local suicide prevention authorities, in addition to federal and state law enforcement agencies in situations involving danger of death or physical injury.			
	Bill Number	Sponsor	Date	Status
Legislative Activity 112th Congress	HR 1528	Portman	6/20/2003	5/19/2004 Passed/agreed to in the Senate, with an amendment
	S 882	Baucus	4/10/2003	5/19/2004 S 882 was incorporated in HR 1528 through an amendment and HR 1528 passed in lieu of S 882
	HR 1661	Rangel	4/8/2003	Referred to the Ways & Means Committee
Legislative Activity 107th Congress	HR 586	Lewis	2/13/2001	4/18/2002 Passed the House with an amendment; referred to the Senate
Attorney Fees National Taxpayer Advocate 2002 Annual Report to Congress 161–71.	Allow successful plaintiffs in nonphysical personal injury cases who must include legal fees in gross income to deduct the fees “above the line.” Thus, the net tax effect would not vary depending on the state in which a plaintiff resides.			
Legislative Activity 108th Congress	Pub. L. No. 108-357, § 703, 118 Stat. 1418, 1546-48 (2004).			
Attainment of Age Definition National Taxpayer Advocate 2003 Annual Report to Congress 308–11.	Amend IRC § 7701 by adding a new subsection as follows: “Attainment of Age. An individual attains the next age on the anniversary of his date of birth.”			
	Bill Number	Sponsor	Date	Status
Legislative Activity 108th Congress	HR 4841	Burns	7/15/2004	7/21/2004 Passed the House; 7/22/2004 Received in the Senate

Home-Based Service Workers (HBSW)	Amend IRC § 3121(d) to clarify that HBSWs are employees rather than independent contractors.			
National Taxpayer Advocate 2001 Annual Report to Congress 193–201.	Bill Number	Sponsor	Date	Status
Legislative Activity 110th Congress	HR 5719	Rangel	4/16/2008	Referred to the Finance Committee
Legislative Activity 107th Congress	S 2129	Bingaman	4/15/2002	Referred to the Finance Committee
Restrict Access to the Death Master File (DMF)	Restrict access to certain personally identifiable information in the DMF. The National Taxpayer Advocate is not recommending a specific approach at this time, but outlines below several available options.			
National Taxpayer Advocate 2011 Annual Report to Congress 519–23.	Bill Number	Sponsor	Date	Status
Legislative Activity 113th Congress	H.J. Res. 59, 113th Cong. § 203 (2013).			
Legislative Activity 112th Congress	S 3432	Nelson	7/25/2012	Referred to the Finance Committee
	HR 6205	Nugent	7/26/2012	Referred to the Ways & Means Committee
Amend the Adoption Credit to Acknowledge Jurisdiction of Native American Tribes	Amend IRC § 7871(a) to include the adoption credit (IRC § 23) in the list of Code sections for which a Native American tribal government is treated as a “State”.			
National Taxpayer Advocate 2012 Annual Report to Congress 521.	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 835	Heitkamp	3/23/2015	Referred to the Finance Committee
	HR 1542	Kilmer	3/23/2015	Referred to the Ways & Means Committee
Legislative Activity 113th Congress	S 835	Johnson	7/09/2014	Referred to the Finance Committee
	HR 1738	Kilmer	6/12/2013	Referred to the Ways & Means Committee
Filing Due Dates of Partnerships and Certain Trusts	Amend Internal Revenue Code section 6072(a) to change the regular filing deadline for partnerships described in Section 6031 and trusts described in Section 6012(a)(4) as follows:			
National Taxpayer Advocate 2003 Annual Report to Congress 302.	<ul style="list-style-type: none"> ◆ For partnerships and trusts making returns on the basis of a calendar year: Change the regular filing deadline from the 15th day of April following the close of the calendar year to the 15th day of March following the close of the calendar year. ◆ For partnerships and trusts making returns on the basis of a fiscal year: Change the regular filing deadline from the 15th day of the fourth month following the close of the fiscal year to the 15th day of the third month following the close of the fiscal year 			
Legislative Activity 114th Congress	Pub. L. No. 114-41 § 2006, 129 Stat. 443, 457 (2015).			
Foreign Account Reporting	Align the FBAR filing deadline and threshold(s) with the Form 8938 filing deadline and threshold(s). Change the FBAR filing due date to coincide with the due date applicable to a taxpayer’s federal income tax return and Form 8938 (including extensions).			
National Taxpayer Advocate 2014 Annual Report to Congress 331.				
Legislative Activity 114th Congress (July 31, 2015)	Pub. L. No. 114-41 § 2006, 129 Stat. 443, 458-459 (2015).			

Individual Taxpayer Identification Numbers (ITINs)

Requirements for the Issuance of ITINs

National Taxpayer Advocate 2008 Annual Report to Congress 126;
National Taxpayer Advocate 2010 Annual Report to Congress 319.

Administrative recommendation that the IRS should promote the Certified Acceptance Agent program and use other federal agencies to perform acceptance agent duties as contemplated in the Treasury Regulation (e.g., the Postal Service performs a similar service in processing passport applications).

Legislative Activity 114th Congress (July 31, 2015)

Pub. L. No. 114-113, Division Q § 203 (2015).

Develop a Process To Verify That Previously Issued ITINs Have Been Used for Tax Administration Purposes

National Taxpayer Advocate 2008 Annual Report to Congress 126;
National Taxpayer Advocate 2010 Annual Report to Congress 319.

Administrative recommendation the IRS should develop a process to verify that previously issued ITINs have been used for tax administration purposes and revoke unused ITINs on a regular basis after notifying ITIN holders.

Legislative Activity 114th Congress

Pub. L. No. 114-113, Division Q § 203 (2015).

Whistleblower

National Taxpayer Advocate 2015 Annual Report to Congress 409-12.

Amend IRC § 7623 to include anti-retaliation protection for tax whistleblowers and impose a penalty on whistleblowers for unauthorized disclosure of tax information.

	Bill Number	Sponsor	Date	Status
Legislative Activity 114th Congress	S 3156	Hatch	7/12/2016	Placed on Senate Legislative Calendar under General Orders