

Additional Reference Materials

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

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

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

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

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

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

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

