

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

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
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; NTA 2016 Annual Report 15; NTA 2016 Annual Report 98; NTA 2013 Annual Report 51; NTA 2013 Annual Report 5; NTA 2011 Annual Report 493; NTA 2007 Annual Report 478	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	Provide the IRS With Sufficient Funding to Meet Taxpayer Needs and Improve Federal Tax Compliance	NTA 2019 Annual Report 14; NTA 2019 Annual Report 22; NTA 2019 Annual Report 33	N/A
3	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			
4	Revise e-Filing Procedures So That Taxpayers Are Informed of e-Filing Errors and Are Not Subject to Failure-to-File Penalties When Those Errors Are Timely Corrected	N/A	N/A
5	Treat Electronically Submitted Tax Payments and Documents as Timely If Submitted Before the Applicable Deadline	N/A	N/A

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
6	Authorize the IRS to Establish Minimum Competency Standards for Federal Tax Return Preparers	NTA 2009 Annual Report 41; NTA 2008 Annual Report 423	<p>S. 1192, 116th Cong. § 2(c) (2019);</p> <p>S. 1138, 116th Cong. § 5(c) (2019);</p> <p>H.R. 3157, 116th Cong. § 5 (2019);</p> <p>H.R. 3330, 116th Cong. § 2 (2019);</p> <p>H.R. 3466, 116th Cong. § 1 (2019) (allows the Department of Treasury to rescind ID numbers of tax return preparers);</p> <p>H.R. 4751, 116th Cong. § 2 (2019) (adds penalties for tax return preparers who are not representatives practicing before the Department of Treasury);</p> <p>S. 3278, 115th Cong. § 202 (2018);</p> <p>H.R. 4912, 114th Cong. § 401 (2016);</p> <p>S. 676, 114th Cong. § 406 (2015);</p> <p>S. 2333, 114th Cong. § 202 (2015);</p> <p>H.R. 4128, 114th Cong. § 202 (2015);</p> <p>S. 137, 114th Cong. § 2 (2015);</p> <p>H.R. 4141, 114th Cong. § 2 (2015);</p> <p>H.R. 1528, 108th Cong. § 141 (2004) (passed by Senate);</p> <p>S. 882, 108th Cong. § 141 (2003) (reported by Sen. Fin. Comm.), see also S. Rep. No. 108-257, at 30-31 (2003)</p>
7	Direct the IRS to Set Goals of Substantially Increasing the Usage Rate and the Retention Rate of the Free File Program by Filing Season 2025 and to Replace Free File With an Alternative Approach If Those Goals Are Not Attained	NTA 2019 Annual Report 53	N/A
8	Require That Electronically Prepared Paper Tax Returns Include a Scannable Code	NTA 2013 Annual Report vol. 2, 70, 91 & 96	<p>S. 3246, 115th Cong. § 2104 (2018);</p> <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>
9	Extend the Time for Small Businesses to Make Subchapter S Elections	NTA 2010 Annual Report 410; NTA 2004 Annual Report 390; NTA 2002 Annual Report 246	<p>S. 3278, 115th Cong. § 304 (2018);</p> <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	Adjust Estimated Tax Payment Deadlines to Occur Quarterly	N/A	<p>H.R. 593, 116th Cong. § 2 (2019);</p> <p>S. 3278, 115th Cong. § 305 (2018);</p> <p>H.R. 3717, 115th Cong. § 2 (2017)</p>

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
11	Harmonize Reporting Requirements for Taxpayers Subject to Both the Report of Foreign Bank and Financial Accounts and the Foreign Account Tax Compliance Act 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	<p>S. 869, 115th Cong. § 1 (2017) (pertaining to FATCA reporting requirements repeal);</p> <p>H.R. 2054, 115th Cong. § 1 (2017) (same);</p> <p>H.R. 2136, 115th Cong. § 1 (2017) (same);</p> <p>H.R. 5935, 114th Cong. § 1 (2016) (same);</p> <p>S. 663, 114th Cong. § 1 (2015) (same);</p> <p>S. 887, 113th Cong. § 1 (2013) (same)</p>
Improve Assessment and Collection Procedures			
12	Continue to Limit the IRS's Use of "Math Error Authority" to Clear-Cut Categories Specified by Statute	NTA 2015 Annual Report 329; NTA 2014 Annual Report 163; NTA 2011 Annual Report 74	N/A
13	Require Independent Managerial Review and Written Approval Before the IRS May Assert Multi-Year Bans Barring Taxpayers From Receiving Certain Tax Credits and Clarify That the Tax Court Has Jurisdiction to Review the Assertion of Multi-Year Bans	N/A	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	N/A
15	Require the IRS to Waive User Fees for Taxpayers Who Enter Into Low-Cost Installment Agreements and Evaluate the Potential Costs of Other User Fee Increases	NTA 2017 Annual Report 307; NTA 2015 Annual Report 14; NTA 2007 Annual Report 66	<p>S. 1793, 115th Cong. § 301 (2017);</p> <p>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);</p> <p>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);</p> <p>S. 1321, 109th Cong. § 301 (2006);</p> <p>H.R. 1528, 108th Cong. § 101 (2004) (passed by Senate);</p> <p>S. 882, 108th Cong. § 101 (2003), <i>see also</i> S. Rep. No. 108-257, at 5-6 (2003)</p>
16	Improve Offer in Compromise Program Accessibility by Repealing the Partial Payment Requirement and Restructuring the User Fee	NTA 2006 Annual Report 507	<p>S. 2689, 115th Cong. § 17 (2018);</p> <p>H.R. 5444, 115th Cong. § 11203 (2018) (low income waiver);</p> <p>S. 3278, 115th Cong. § 504 (2018) (low income waiver);</p> <p>H.R. 2171, 115th Cong. § 206 (2017);</p> <p>H.R. 4912, 114th Cong. § 206 (2015)</p>

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
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), <i>see also</i> S. Rep. No. 108-257 , at 8-9 (2003); H.R. 1528 , 108th Cong. § 304 (2003) (passed by House), <i>see also</i> 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	Clarify When the Two-Year Period for Requesting Return of Levy Proceeds Begins	N/A	N/A
20	Protect Retirement Funds From IRS Levies, Including So-Called “Voluntary” Levies, in the Absence of “Flagrant Conduct” by a Taxpayer	NTA 2015 Annual Report 340; NTA 2006 Annual Report 527	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)
21	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	H.R. 2171 , 115th Cong. § 204 (2017); H.R. 4912 , 114th Cong. § 204 (2016)
22	Authorize the IRS to Release Levies That Cause Economic Hardship for Business Taxpayers	NTA 2011 Annual Report 537	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)
23	Provide Taxpayer Protections Before the IRS Recommends the Filing of a Lien Foreclosure Suit on a Principal Residence	NTA 2019 Annual Report 176; NTA 2012 Annual Report 537	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 2019 Annual Report 176; NTA 2012 Annual Report 544	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) (extends the time limit, though not by the recommended amount); S. 1578 , 114th Cong. § 301(c) (2015) (same)
26	Direct the IRS To Study the Feasibility of Using an Automated Formula to Identify Taxpayers at Risk of Economic Hardship	N/A	N/A

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
Reform Penalty and Interest Provisions			
27	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), <i>see also</i> H.R. Rep. No. 108-61 , at 23-24 (2003)
28	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), <i>see also</i> H.R. Rep. No. 108-61 , at 25 (2003)
29	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), <i>see also</i> 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), <i>see also</i> S. Rep. No. 108-257 , at 45 (2004); H.R. 1528 , 108th Cong. § 108 (2003) (passed by House), <i>see also</i> H.R. Rep. No. 108-61 , at 35-36 (2003)
30	Extend Reasonable Cause Abatement of the Failure-to-File Penalty to Taxpayers Who Rely on Return Preparers to e-File Their Returns	N/A	N/A
31	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	S. 2333 , 114th Cong. § 203 (2015); H.R. 4128 , 114th Cong. § 203 (2015)
32	Clarify the Parameters for Written Managerial Approval Required for Penalty Assessments Under IRC § 6751(b)	NTA 2019 Annual Report 157	N/A
33	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			
34	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; NTA 2014 Annual Report 46, 311; NTA 2009 Annual Report 346	S. 1793 , 115th Cong. § 502 (2017); S. 2333 , 114th Cong. § 309(c) (2015); H.R. 4128 , 114th Cong. § 309(c) (2015); S. 1578 , 114th Cong. § 602 (2015)

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35	Require Taxpayers' Consent Before Allowing IRS Counsel or Compliance Personnel to Participate in Appeals Conferences	NTA 2017 Annual Report 203	<p>S. 3278, 115th Cong. § 601 (2018);</p> <p>S. 2689, 115th Cong. §7 (2018);</p> <p>S. 949, 114th Cong. § 7 (2015) (bans <i>ex parte</i> communications between Appeals and other IRS employees on matters before Appeals);</p> <p>H.R. 1828, 114th Cong. § 7 (2015) (same);</p> <p>S. 725, 113th Cong. § 7 (2013) (same);</p> <p>H.R. 3479, 113th Cong. § 7 (2013) (same);</p> <p>S. 2291, 112th Cong. § 7 (2012) (same);</p> <p>H.R. 4375, 112th Cong. § 7 (2012) (same)</p>
Enhance Confidentiality and Disclosure Protections			
36	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	N/A
37	Allow a Period of Notice and Comment on New Intergovernmental Agreements and Require That the IRS Notify Taxpayers Before Their Data Is Transferred to a Foreign Jurisdiction	NTA 2018 Annual Report 395; NTA 2013 Annual Report 238	N/A
Strengthen the Office of the Taxpayer Advocate			
38	Clarify That the National Taxpayer Advocate May Hire Legal Counsel to Enable Her to Advocate More Effectively for Taxpayers	NTA 2016 Annual Report 37; NTA 2011 Annual Report 573; NTA 2002 Annual Report 198	<p>H.R. 1528, 108th Cong. § 306 (2003) (passed by House), see also H.R. Rep. No. 108-61, at 44-45 (2003);</p> <p>H.R. 1661, 108th Cong. § 335 (2003)</p>
39	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
40	Clarify the Taxpayer Advocate Service's Access to Files, Meetings, and Other Information	NTA 2016 Annual Report 34	<p>S. 2333, 114th Cong. § 403 (2015) (addressing case-related file and meeting access);</p> <p>H.R. 4128, 114th Cong. § 403 (2015) (addressing case-related file and meeting access)</p>
41	Authorize the National Taxpayer Advocate to File <i>Amicus</i> Briefs	NTA 2016 Annual Report 37; NTA 2011 Annual Report 573; NTA 2002 Annual Report 198	N/A
42	Require the IRS to Address the National Taxpayer Advocate's Comments in Final Rules	NTA 2016 Annual Report 37; NTA 2011 Annual Report 573	S. 1578 , 114th Cong. § 404 (2015) (require the IRS to solicit NTA comments before publication rather than after)
43	Authorize the Office of the Taxpayer Advocate to Assist Certain Taxpayers During a Lapse in Appropriations	NTA 2011 Annual Report 552	<p>S. 2333, 114th Cong. § 404 (2015) (TAS may provide assistance to taxpayers facing enforcement actions during a lapse in appropriations);</p> <p>H.R. 4128, 114th Cong. § 404 (2015) (same)</p>

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
44	Repeal Statute Suspension Under IRC § 7811(d) for Taxpayers Seeking Assistance From the Taxpayer Advocate Service	NTA 2015 Annual Report 316	H.R. 2171 , 115th Cong. § 202 (2017); H.R. 4912 , 114th Cong. § 202 (2016)
Strengthen Taxpayer Rights in Judicial Proceedings			
45	Authorize the Tax Court to Order Refunds or Credits in Collection Due Process Proceedings	N/A	N/A
46	Repeal <i>Flora</i> : Give Taxpayers Who Cannot Pay the Same Access to Judicial Review as Those Who Can	NTA 2018 Annual Report 364	N/A
47	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	N/A
48	Provide That the Scope of Judicial Review of Determinations Under IRC § 6015 Is <i>De Novo</i>	NTA 2011 Annual Report 531	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)
49	Clarify That Taxpayers May Raise Innocent Spouse Relief as a Defense in Collection Proceedings and in Bankruptcy Cases	NTA 2010 Annual Report 377; NTA 2009 Annual Report 378; NTA 2007 Annual Report 549	N/A
50	Clarify That Taxpayers May Seek Innocent Spouse Relief in Refund Suits	NTA 2018 Annual Report 387	N/A
51	Fix the Donut Hole in The Tax Court's Jurisdiction to Determine Overpayments by Non-Filers With Filing Extensions	NTA 2018 Annual Report 392	N/A
Miscellaneous Recommendations			
52	Exclude Taxpayers in Specified Circumstances From the Requirement to Provide a Social Security Number for Their Children to Claim the Child Tax Credit	N/A	S. 1150 , 116th Cong. § 2 (2019) (credit allowed with respect to children who were born and died in the same tax year)
53	Allow Members of Certain Religious Sects That Do Not Participate in Social Security and Medicare to Obtain Refunds of Their Remitted Employment Taxes	N/A	H.R. 2714 , 116th Cong. § 2 (2019)

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
54	Require the IRS to Specify the Information It Needs in Third Party Contact Notices	N/A	N/A
55	Increase the Individual Low Income Taxpayer Clinic Grant Cap and Index It for Inflation	N/A	N/A
56	Establish the Position of IRS Historian Within the Internal Revenue Service to Record and Publish Its History	NTA 2011 Annual Report 582	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; NTA 2012 Annual Report 19; NTA 2010 Annual Report 371; NTA 2008 Annual Report 375	H.R. 593 , 116th Cong. § 9 (2019); H.R. 1625 , 116th Cong. § 2(b) (2019); H.R. 3717 , 115th Cong. § 9 (2017)

APPENDIX 2: Prior National Taxpayer Advocate Legislative Recommendations Enacted Into Law

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
Strengthen Taxpayer Rights			
1	Enact a Taxpayer Bill of Rights.	NTA 2014 Annual Report, Legislative Recommendation #1, 275-310; and NTA 2013 Annual Report, Most Serious Problem #1, 1-5.	Pub. L. No. 114-113, Division Q, Title IV, § 401 (2015) (codified at IRC § 7803(a)(3)).
2	Require the IRS to Provide Annual Taxpayer Rights Training to Employees.	2017 Purple Book #2, 5-7.	Pub. L. No. 116-25, § 2402 (2019).
3	Improve Customer Service by Meeting the Preferences of Taxpayers and Stakeholders.	NTA 2008 Annual Report, Most Serious Problem #6, 95-113.	Pub. L. No. 116-25, § 1101(a) (2019).
Improve the Filing Process			
4	Authorize the Volunteer Income Tax Assistance (VITA) Grant Program.	2019 Purple Book #3, 8-10; and 2017 Purple Book #5, 12-13.	Pub. L. No. 116-25, § 1401 (2019) (codified at IRC § 7526A).
5	Authorize the IRS to Work With Financial Institutions to Reverse Misdirected Deposits.	2019 Purple Book #9, 20-21; and 2017 Purple Book #11, 24-25.	Pub. L. No. 116-25, § 1407 (2019) (codified at IRC § 6402(n)).
6	Provide Victims With Notice of Suspected Identity Theft.	NTA 2011 Annual Report, Most Serious Problem #3, 48-73.	Pub. L. No. 116-25, § 2007 (2019) (codified at IRC § 7529).
7	Give All Taxpayers the Option to Receive and Use an Identity Protection Personal Identification Number.	NTA 2017 Annual Report, Most Serious Problem #19, 211-218; and NTA 2015 Annual Report, Most Serious Problem #16, 180-187.	Pub. L. No. 116-25, § 2005 (2019).
8	Provide Identity Theft Victims With a Single Point of Contact at the IRS.	NTA 2017 Annual Report, Most Serious Problem #19, 211-218; NTA 2015 Annual Report, Most Serious Problem #16, 180-187; NTA 2013 Annual Report, Most Serious Problem #6, 75-83; and NTA 2011 Annual Report, Most Serious Problem #3, 48-73.	Pub. L. No. 116-25, § 2006 (2019).
9	Develop and Implement Guidelines for Managing Stolen Identity Refund Fraud Cases.	NTA 2017 Annual Report, Most Serious Problem #19, 211-218; NTA 2015 Annual Report, Most Serious Problem #16, 180-187; NTA 2013 Annual Report, Most Serious Problem #6, 75-83; and NTA 2011 Annual Report, Most Serious Problem #3, 48-73.	Pub. L. No. 116-25, § 2008 (2019).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
10	Collaborate With the Public and Private Sectors to Protect Taxpayers From Identity Theft and Refund Fraud.	NTA 2017 Annual Report to Congress, Most Serious Problem #20, 219-226.	Pub. L. No. 116-25, § 2001 (2019).
11	Require Employers Filing More Than Five Forms W-2, 1099-MISC, and 941 to File them Electronically.	2019 Purple Book #8, 17-19; and 2017 Purple Book #10, 21-23.	Pub. L. No. 116-25, § 2301 (2019) (codified at IRC § 6011(e)(2)(A)).
12	Increase Preparer Penalties.	NTA 2003 Annual Report, Key Legislative Recommendation 270-301.	Pub. L. No. 114-113, § 501 (2011) (codified at IRC § 6695(g)).
13	Allow Married Co-owners of a Business to Elect to File as Sole Proprietors Rather Than as Partners.	NTA 2002 Annual Report, Key Legislative Recommendation 172-184.	Pub. L. No. 110-28, Title VIII, § 8215 (2007) (codified at IRC § 761(a)).
14	Tax a Child's Income at Rates That Do Not Depend on the Parent's (i.e., Fix the "Kiddie Tax").	NTA 2002 Annual Report, Key Legislative Recommendation 231-242.	Pub. L. No. 115-97, § 11001 (2017) (codified at IRC § 1).
15	Authorize the IRS to Require Brokers to Report Basis Information Upon the Sale of Securities.	NTA 2005 Annual Report, Key Legislative Recommendation #5, 433-441.	Pub. L. No. 110-343, § 403 (2008) (codified at IRC § 6045(g)).
16	Accelerate the Filing Deadline for Certain Information Returns.	NTA 2013 Annual Report, vol. 2, 68-96.	Pub. L. No. 114-113, Division Q, Title II § 201 (2015) (codified at IRC § 6071).
17	Do Not Require Correction of <i>De Minimis</i> Errors on Certain Information Returns.	NTA 2013 Annual Report, vol. 2, 68-96.	Pub. L. No. 114-113, Division Q, Title II § 202 (2015) (codified at IRC § 6721(c)).
18	Accelerate the Filing Deadline for Certain Partnerships and Trusts.	NTA 2003 Annual Report, Key Legislative Recommendation 302-307.	Pub. L. No. 114-41, § 2006(a) (2015) (codified at IRC § 6072).
19	Change the Deadline for Filing FinCEN Report 114 (Relating to Report of Foreign Bank and Financial Accounts) to Match the Deadline for Filing Federal Income Tax Returns and Form 8938 (Including Extensions).	NTA 2014 Annual Report, Legislative Recommendation #6, 331-345.	Pub. L. No. 114-41, § 2006(b)(11) (2015).
20	Eliminate Tax Strategy Patents.	NTA 2007 Annual Report, Legislative Recommendation #4, 512-524.	Pub. L. No. 112-29, § 14(a) (2011).
Improve Assessment and Collection Procedures			
21	Extend the Period for a Third Party to Request a Return of Levied Proceeds From Nine Months to Two Years.	NTA 2001 Annual Report, Key Legislative Recommendation 202-208.	Pub. L. No. 115-97, § 11071 (2017) (codified at IRC § 6343).
22	Allow Taxpayers to Request Equitable Innocent Spouse Relief Under IRC § 6015(f) Any Time Before Expiration of the Period of Limitations on Collection.	2019 Purple Book #26, 48-49; and 2017 Purple Book #16, 33.	Pub. L. No. 116-25, § 1203 (2019) (codified at IRC § 6015(f)(2)).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
23	Prevent the Debts of Low Income Taxpayers From Being Assigned to Private Collection Agencies.	2019 Purple Book #28, 52-53.	Pub. L. No. 116-25, § 1205 (2019) (codified at IRC § 6306(d)(3)).
24	Hold Taxpayers Harmless When the IRS Returns Funds Levied From a Retirement Plan or Account.	2017 Purple Book #22, 41-42.	Pub. L. No. 115-123, § 41104 (2018) (codified at IRC § 6343(f)).
25	Authorize the IRS to Enter Partial Payment Installment Agreements.	NTA 2001 Annual Report, Key Legislative Recommendation 210-214.	Pub. L. No. 108-357, § 843 (2004) (codified at IRC § 6159(a)).
26	Send Change of Address Notices to an Employer's Old and New Addresses and Promote the Use of Offers in Compromise for Victims of Payroll Tax Fraud.	NTA 2012 Annual Report, Most Serious Problem #23, 426-444.	Pub. L. No. 113-76, Division E, Title I, § 106 (2014) and subsequent appropriations acts.
Reform Penalty and Interest Provisions			
27	Clarify That a Reasonable Cause Exception Applies to the Penalty for Erroneous Refund or Credit Claims Under IRC § 6676.	NTA 2014 Annual Report, Legislative Recommendation #8, 351-356; and NTA 2011 Annual Report, Legislative Recommendation #6, 544-547.	Pub. L. No. 114-113, Division Q, Title II, § 209(c) (2015) (codified at IRC § 6676(a)).
28	Notify Exempt Organizations When They Have Failed to File Two Consecutive Returns or Notices Before Their Exemption Is Automatically Revoked.	NTA 2011 Annual Report, Status Update #2, 437-450.	Pub. L. No. 116-25, § 3102 (2019) (codified at IRC § 6033(j)(1)).
29	Reduce the Disproportionate Penalty for Failure to Make Special Disclosures of "Listed Transactions" Under IRC § 6707A.	NTA 2008 Annual Report, Legislative Recommendation #10, 419-422.	Pub. L. No. 111-240, § 2041 (2010) (codified at IRC § 6707A(b)).
Strengthen Taxpayer Rights Before the Office of Appeals			
30	Codify the Independent Office of Appeals and Allow Those Denied Access to Appeals to Protest to the IRS Commissioner.	2019 Purple Book #35, 64.	Pub. L. No. 116-25, § 1001(a) (2019) (codified at IRC § 7803(e)).
Enhance Confidentiality and Disclosure Protections			
31	Limit Redislosures and Unauthorized Uses of Tax Returns and Tax Return Information Obtained Through IRC § 6103-Based "Consent" Disclosures.	2019 Purple Book #38, 67; and 2017 Purple Book #39, 66.	Pub. L. No. 116-25, § 2202 (2019) (codified at IRC § 6103(c)).
32	Penalize Unauthorized Disclosures of Return Information by Tax Whistleblowers.	NTA 2015 Annual Report, Legislative Recommendation #14, 413-418.	Pub. L. No. 116-25, § 1405(a)(2) (2019) (codified at IRC § 7213(a)(2)).
33	Provide Status Updates Sufficient to Allow a Whistleblower to Monitor the Progress of the Claim.	NTA 2015 Annual Report, Most Serious Problem #13, 143-158.	Pub. L. No. 116-25, § 1405(a)(1) (2019) (codified at IRC § 6103(k)(13)).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
Strengthen the Office of the Taxpayer Advocate			
34	Codify the TAD Appeal Process and Require the NTA to Report to Congress on Any TAD Not Honored by the IRS.	2019 Purple Book #43, 75-76; 2017 Purple Book #41, 68-69; and NTA 2016 Annual Report, Special Focus 39-40.	Pub. L. No. 116-25, § 1301(a) (2019) (codified at IRC § 7803(c)(5) and IRC § 7803(c)(2)(B)(ii)).
35	Establish the Compensation of the NTA by Statute.	2019 Purple Book #49, 83-84; and 2017 Purple Book #49, 79-80.	Pub. L. No. 116-25, § 1301(c) (2019) (codified at IRC § 7803(c)(1)(B)(i)).
Strengthen Taxpayer Rights in Judicial Proceedings			
36	Clarify That IRS Employees May Refer Taxpayers to a Specific Low Income Taxpayer Clinic.	2019 Purple Book #14, 29-30; 2017 Purple Book #8, 18; and NTA 2007 Annual Report, Additional Legislative Recommendation #4, 551-553.	Pub. L. No. 116-25, § 1402 (2019) (codified at IRC § 7526(c)(6)).
37	Consolidate Judicial Review of Collection Due Process (CDP) Hearings in the Tax Court.	NTA 2005 Annual Report, Key Legislative Recommendation #7, 447-470.	Pub. L. No. 109-280, § 855 (2006) (codified at IRC § 6330(d)(1)).
38	Clarify That the Scope and Standard of Tax Court Determinations Under IRC § 6015(f) Is <i>De Novo</i> .	2019 Purple Book #52, 91-93; and NTA 2011 Annual Report, Legislative Recommendation #4, 531-536.	Pub. L. No. 116-25, § 1203(a)(1) (2019) (codified at IRC § 6015(e)(7)).
39	Clarify That the Tax Court Has Jurisdiction to Review Stand Alone Equitable Innocent Spouse Relief Determinations Under IRC § 6015(f).	NTA 2001 Annual Report, Key Legislative Recommendation 159-165.	Pub. L. No. 109-432, Division C, Title IV, § 408 (2006) (codified at IRC § 6015(e)(1)).
40	Allow Taxpayers Seeking Exemption Under IRC § 501(c)(4) and Certain Others to Seek a Declaratory Judgment Just Like Those Seeking Exemption Under IRC § 501(c)(3).	NTA 2014 Annual Report, Legislative Recommendation #12, 371-379.	Pub. L. No. 114-113, Division Q, Title IV, § 406 (2015) (codified at IRC § 7428(a)(1)).
41	Protect Tax Whistleblowers From Retaliation.	NTA 2015 Annual Report, Legislative Recommendation #13, 409-412.	Pub. L. No. 116-25, § 1405(b) (2019) (codified at IRC § 7623(d)).
Miscellaneous Provisions			
42	Generally, Avoid Forfeiture or Seizure of Deposits Structured to Avoid Currency Reporting When They Are From a Legal Source.	IRS Reform: Perspectives From the National Taxpayer Advocate, Hearing Before the H. Comm. on Oversight, 115th Cong. (May 19, 2017) (statement of Nina E. Olson, National Taxpayer Advocate) (p. 23).	Pub. L. No. 116-25, § 1201 (2019) (codified at 31 USC § 5317(c)(2)).
43	Provide Commercial Fishermen the Benefit of Income Averaging Currently Available to Commercial Farmers.	NTA 2001 Annual Report, Additional Legislative Recommendation 226.	Pub. L. No. 108-357, § 314 (2004) (codified at IRC § 1301(a)).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
44	Allow Self-Employed Individuals a Deduction for Health Insurance Premiums.	NTA 2001 Annual Report, Additional Legislative Recommendation 223.	Pub. L. No. 111-240, § 2042 (2010) (codified at IRC § 162(l)).
45	Clarify That Attorney Fees for Discrimination Suits Are Deductible by Victims.	NTA 2002 Annual Report, Key Legislative Recommendation 161-171.	Pub. L. No. 108-357, § 703 (2004) (codified at IRC § 62(a)(19) and then subsequently renumbered).
46	Create a Uniform Definition of “Qualifying Child” for Tax Provisions Relating to Children and Family Status.	NTA 2001 Annual Report, Key Legislative Recommendation 78-100.	Pub. L. No. 108-311, § 201 (2004) (codified at IRC § 152).