

## 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)
<b>Strengthen Taxpayer Rights and Taxpayer Service</b>			
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).
4	Provide the IRS with Sufficient Funding to Meet Taxpayer Needs and Improve the Federal Tax Compliance.	2020 Purple Book #2, 3-6; NTA 2019 Annual Report, Most Serious Problem #1, 3-14; NTA 2019 Annual Report, Most Serious Problem #2, 15-22; and NTA 2019 Annual Report, Most Serious Problem #3, 23-33.	Pub. L. No. 117-2, § 9601 (2021) (in part).
<b>Improve the Filing Process</b>			
5	Authorize the Volunteer Income Tax Assistance 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).
6	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)).
7	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).
8	Provide All Taxpayers With 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).
9	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).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
10	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).
11	Collaborate With the Public and Private Sectors to Protect Taxpayers From Identity Theft and Refund Fraud.	NTA 2017 Annual Report, Most Serious Problem #20, 219-226.	Pub. L. No. 116-25, § 2001 (2019).
12	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)).
13	Increase Preparer Penalties.	NTA 2003 Annual Report, Key Legislative Recommendation, 270-301.	Pub. L. No. 114-113, § 501 (2011) (codified at IRC § 6695(g)).
14	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)).
15	Tax a Child's Income at Rates That Do Not Depend on the Parent's ( <i>i.e.</i> , Fix the "Kiddie Tax").	NTA 2002 Annual Report, Key Legislative Recommendation, 231-242.	Pub. L. No. 115-97, § 11001 (2017) (codified at IRC § 1).
16	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)).
17	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).
18	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)).
19	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).
20	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, 331-333.	Pub. L. No. 114-41, § 2006(b)(11) (2015).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
21	Eliminate Tax Strategy Patents.	NTA 2007 Annual Report, Legislative Recommendation #4, 512-524.	Pub. L. No. 112-29, § 14(a) (2011).
<b>Improve Assessment and Collection Procedures</b>			
22	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).
23	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)).
24	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)).
25	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)).
26	Authorize the IRS to Enter Into Partial Payment Installment Agreements That Do Not Fully Pay the Liability Before Expiration of the Limitations Period.	NTA 2001 Annual Report, Key Legislative Recommendation, 210-214.	Pub. L. No. 108-357, § 843 (2004) (codified at IRC § 6159(a)).
27	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.
<b>Reform Penalty and Interest Provisions</b>			
28	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)).
29	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)).
30	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)).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
<b>Strengthen Taxpayer Rights Before the Office of Appeals</b>			
31	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)).
<b>Enhance Confidentiality and Disclosure Protections</b>			
32	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)).
33	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)).
34	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)).
<b>Strengthen the Office of the Taxpayer Advocate</b>			
35	Codify the Taxpayer Advocate Directive (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)).
36	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)).
<b>Strengthen Taxpayer Rights in Judicial Proceedings</b>			
37	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)).
38	Consolidate Judicial Review of Collection Due Process 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)).
39	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)).
40	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)).

LR #	Legislative Recommendations	Selected National Taxpayer Advocate (NTA) Report References	Public Laws Adopting the Recommendations (in Whole or in Part)
41	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)).
42	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)).
<b>Miscellaneous Provisions</b>			
43	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., at 23 (May 19, 2017) (statement of Nina E. Olson, National Taxpayer Advocate).	Pub. L. No. 116-25, § 1201 (2019) (codified at 31 USC § 5317(c)(2)).
44	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)).
45	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)).
46	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).
47	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).
48	Amend IRC §§ 108(a) and 6050P to Provide That Gross Income Does Not Include, and the Department of Education Is Not Required to Report, Income From the Cancellation of Student Loans Under the Coronavirus Aid, Relief and Economic Security Act.	2020 Purple Book, #59, 131-132.	Pub. L. No. 117-2, § 9675 (2021) (codified at IRC §108(a)(1)).
49	Restructure the Earned Income Tax Credit to Make It Simpler for Taxpayers and Reduce Improper Payments.	NTA Fiscal Year 2020 Objectives Report, vol. 3, at 8, 14, 17-19; and 2020 Purple Book, #53, 115-119.	Pub. L. No. 117-2, §§ 9621, 9622, and 9623 (2021) (in part).
50	Provide Earned Income Tax Credit Relief During National Disasters.	2020 Purple Book, #53, 120-121.	Pub. L. No. 117-2, §§ 9611 and 9626 (2021) (in part).