

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 and Taxpayer Service			
1	Enact a Taxpayer Bill of Rights.	NTA 2014 Annual Report, Legislative Recommendation #1, 275-310; NTA 2013 Annual Report, Most Serious Problem #1, 1-5.	Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, Division Q, Title IV, § 401, 129 Stat. 2242, 3117 (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.	Taxpayer First Act, Pub. L. No. 116-25, § 2402, 133 Stat. 981, 1014 (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), 133 Stat. 981, 985 (2019).
4	Revamp the IRS Budget Structure and Provide Sufficient Funding to Improve the Taxpayer Experience and Modernize the IRS's Information Technology Systems.	NTA 2021 Annual Report, 48, 62, 77, 106, 146; 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; NTA 2019 Annual Report, Most Serious Problem #3, 23-33.	An Act to Provide for Reconciliation Pursuant to Title II of S. Con. Res. 14 (commonly referred to as the "Inflation Reduction Act of 2022"), Pub. L. No. 117-169, 136 Stat. 1818 (2022).
Improve the Filing Process			
5	Authorize the Volunteer Income Tax Assistance Grant Program.	2019 Purple Book #3, 8-10; 2017 Purple Book #5, 12-13.	Pub. L. No. 116-25, § 1401(a), 133 Stat. 981, 993 (2019) (codified at IRC § 7526A).
6	Authorize the IRS to Work With Financial Institutions to Reverse Misdirected Deposits.	2019 Purple Book #9, 20-21; 2017 Purple Book #11, 24-25.	Pub. L. No. 116-25, § 1407, 133 Stat. 981, 1001 (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, 133 Stat. 981, 1005 (2019) (codified at IRC § 7529).
8	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; NTA 2015 Annual Report, Most Serious Problem #16, 180-187.	Pub. L. No. 116-25, § 2005, 133 Stat. 981, 1004 (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; NTA 2011 Annual Report, Most Serious Problem #3, 48-73.	Pub. L. No. 116-25, § 2006, 133 Stat. 981, 1004 (2019).

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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; NTA 2011 Annual Report, Most Serious Problem #3, 48-73.	Pub. L. No. 116-25, § 2008, 133 Stat. 981, 1006 (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, 133 Stat. 981, 1001 (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; 2017 Purple Book #10, 21-23.	Pub. L. No. 116-25, § 2301, 133 Stat. 981, 1012 (2019) (codified at IRC § 6011(e)(2)(A)).
13	Increase Preparer Penalties.	NTA 2003 Annual Report, Key Legislative Recommendation, 270-301.	United States–Korea Free Trade Agreement Implementation Act, Pub. L. No. 112-41, Title V, § 501, 125 Stat. 428, 459 (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.	U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, Pub. L. No. 110-28, Title VIII, § 8215, 121 Stat. 112, 193 (2007) (codified at IRC § 761).
15	Tax a Child's Income at Rates That Do Not Depend on the Parents' (i.e., Fix the "Kiddie Tax").	NTA 2002 Annual Report, Key Legislative Recommendation, 231-242.	Pub. L. No. 115-97, § 11001, 131 Stat. 2054 (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.	Energy Improvement and Extension Act of 2008, Pub. L. No. 110-343, Div. B, Title IV, § 403, 122 Stat. 3765, 3854 (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, 129 Stat. 2242, 3076 (2015) (codified at IRC § 6071(c)).
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, 129 Stat. 2242, 3076 (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.	Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, Pub. L. No. 114-41, § 2006(a), 129 Stat. 443, 457 (2015) (codified at IRC § 6072).

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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), 129 Stat. 443, 458-459 (2015).
21	Eliminate Tax Strategy Patents.	NTA 2007 Annual Report, Legislative Recommendation #4, 512-524.	Leahy-Smith America Invents Act, Pub. L. No. 112-29, § 14(a), 125 Stat. 284, 327 (2011).
Improve Assessment and Collection Procedures			
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, 131 Stat. 2054, 2091 (2017) (codified at IRC § 6343(b)).
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; 2017 Purple Book #16, 33.	Pub. L. No. 116-25, § 1203, 133 Stat. 981, 988 (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, 133 Stat. 981, 989 (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.	Bipartisan Budget Act of 2018, Pub. L. No. 115-123, Div. D, Title II, § 41104, 132 Stat. 64, 155-156 (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.	American Jobs Creation Act of 2004, Pub. L. No. 108-357, § 843, 118 Stat. 1418, 1600 (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.	Consolidated Appropriations Act, 2014, Pub. L. No. 113-76, Division E, Title I, § 106, 128 Stat. 5 (2014) and subsequent appropriations acts.
Reform Penalty and Interest Provisions			
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; NTA 2011 Annual Report, Legislative Recommendation #6, 544-547.	Pub. L. No. 114-113, Division Q, Title II, § 209(c), 129 Stat. 2242, 3085 (2015) (codified at IRC § 6676(a)).

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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, 133 Stat. 981, 1016 (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.	Small Business Jobs Act of 2010, Pub. L. No. 111-240, § 2041, 124 Stat. 2504, 2560 (2010) (codified at IRC § 6707A(b)).
Strengthen Taxpayer Rights Before the Office of Appeals			
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), 133 Stat. 981, 983 (2019) (codified at IRC § 7803(e)).
Enhance Confidentiality and Disclosure Protections			
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; 2017 Purple Book #39, 66.	Pub. L. No. 116-25, § 2202, 133 Stat. 981, 1012 (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), 133 Stat. 981, 998 (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), 133 Stat. 981, 997-998 (2019) (codified at IRC § 6103(k)(13)).
Strengthen the Office of the Taxpayer Advocate			
35	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; NTA 2016 Annual Report, Special Focus, 39-40.	Pub. L. No. 116-25, § 1301(a), 133 Stat. 981, 991-992 (2019) (codified at IRC § 7803(c)(5) and IRC § 7803(c)(2)(B)(ii)(VIII)).
36	Establish the Compensation of the NTA by Statute.	2019 Purple Book #49, 83-84; 2017 Purple Book #49, 79-80.	Pub. L. No. 116-25, § 1301(c), 133 Stat. 981, 993 (2019) (codified at IRC § 7803(c)(1)(B)(i)).

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Strengthen Taxpayer Rights in Judicial Proceedings			
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; NTA 2007 Annual Report, Additional Legislative Recommendation #4, 551-553.	Pub. L. No. 116-25, § 1402, 133 Stat. 981, 997 (2019) (codified at IRC § 7526(c)(6)).
38	Consolidate Judicial Review of Collection Due Process (CDP) Hearings in the Tax Court.	NTA 2005 Annual Report, Key Legislative Recommendation #7, 447-470.	Pension Protection Act of 2006, Pub. L. No. 109-280, § 855, 120 Stat. 780, 1019 (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; NTA 2011 Annual Report, Legislative Recommendation #4, 531-536.	Pub. L. No. 116-25, § 1203(a)(1), 133 Stat. 981, 988 (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.	Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, Division C, Title IV, § 408, 120 Stat. 2922, 3061-3062 (2006) (codified at IRC § 6015(e)(1)).
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, 129 Stat. 2242, 3120 (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), 133 Stat. 981, 998-999 (2019) (codified at IRC § 7623(d)).
Miscellaneous Provisions			
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. (May 19, 2017) (statement of Nina E. Olson, National Taxpayer Advocate), 23.	Pub. L. No. 116-25, § 1201, 133 Stat. 981, 986-987 (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(b), 118 Stat. 1418, 1468-1469 (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, 124 Stat. 2504, 2560 (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, 118 Stat. 1418, 1546-1548 (2004) (codified at IRC § 62(a)(19) and then subsequently renumbered).

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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.	Working Families Tax Relief Act of 2004, Pub. L. No. 108-311, § 201, 118 Stat. 1166, 1169-1175 (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.	American Rescue Plan Act of 2021, Pub. L. No. 117-2, § 9675, 135 Stat. 4, 185-186 (2021) (codified at IRC §108(f)(5)).
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; 2020 Purple Book, #53, 115-119.	Pub. L. No. 117-2, §§ 9621, 9622, and 9623, 135 Stat. 4, 152-154 (2021) (codified at IRC § 32).
50	Provide Earned Income Tax Credit Relief During National Disasters.	2021 Purple Book, #54, 120-121.	Pub. L. No. 117-2, § 9626, 135 Stat. 4, 157 (2021).