

## 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
<b>Strengthen Taxpayer Rights</b>			
1	Elevate the Importance of the Taxpayer Bill of Rights by Redesignating It as Section 1 of the Internal Revenue Code.	NTA 2017 Annual Report 93; NTA 2016 Annual Report 15, 98; NTA 2013 Annual Report 5, 51; NTA 2011 Annual Report 493; NTA 2007 Annual Report 478.	<a href="#">H.R. 7341</a> , 117th Cong. § 2 (2022).
<b>Improve the Filing Process</b>			
2	Treat Electronically Submitted Tax Payments and Documents as Timely If Submitted on or Before the Applicable Deadline.	NTA 2017 Annual Report 278.	<a href="#">H.R. 7844</a> , 117th Cong. § 4 (2022); <a href="#">H.R. 3278</a> , 117th Cong. § 1 (2021); <a href="#">H.R. 7641</a> , 116th Cong. § 1 (2020).
3	Authorize the IRS to Establish Minimum Competency Standards for Federal Tax Return Preparers.	NTA 2021 Annual Report 163; NTA 2009 Annual Report 41; NTA 2008 Annual Report 423.	<a href="#">H.R. 7341</a> , 117th Cong. § 2 (2022); <a href="#">S. 2856</a> , 117th Cong. § 1 (2021); <a href="#">H.R. 5375</a> , 117th Cong. § 1 (2021); <a href="#">H.R. 4184</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 3737</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 3738</a> , 117th Cong. § 401 (2021); <a href="#">S. 1192</a> , 116th Cong. § 2(c) (2019); <a href="#">S. 1138</a> , 116th Cong. § 5(c) (2019); <a href="#">H.R. 3157</a> , 116th Cong. § 5 (2019); <a href="#">H.R. 3330</a> , 116th Cong. § 2 (2019); <a href="#">H.R. 3466</a> , 116th Cong. § 1 (2019); <a href="#">H.R. 4751</a> , 116th Cong. § 2 (2019); <a href="#">S. 3278</a> , 115th Cong. § 202 (2018); <a href="#">H.R. 4912</a> , 114th Cong. § 401 (2016); <a href="#">S. 676</a> , 114th Cong. § 406 (2015); <a href="#">S. 2333</a> , 114th Cong. § 202 (2015); <a href="#">H.R. 4128</a> , 114th Cong. § 202 (2015); <a href="#">S. 137</a> , 114th Cong. § 2 (2015); <a href="#">H.R. 4141</a> , 114th Cong. § 2 (2015); <a href="#">H.R. 1528</a> , 108th Cong. § 141 (2004) (passed by Senate); <a href="#">S. 882</a> , 108th Cong. § 141 (2003) (reported by Sen. Fin. Comm.), <i>see also S. REP. NO. 108-257</i> , at 30-31 (2003).

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
4	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.	<a href="#">S. 3278</a> , 115th Cong. § 304 (2018); <a href="#">S. 711</a> , 115th Cong. § 7 (2017); <a href="#">H.R. 1696</a> , 115th Cong. § 7 (2017); <a href="#">H.R. 1</a> , 113th Cong. § 3606 (2014); <a href="#">S. 2271</a> , 112th Cong. § 2 (2012); <a href="#">H.R. 3629</a> , 109th Cong. § 2 (2005); <a href="#">H.R. 3841</a> , 109th Cong. § 302 (2005).
5	Adjust Individual Estimated Tax Payment Deadlines to Occur Quarterly.	N/A	<a href="#">H.R. 4214</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 5979</a> , 116th Cong. § 2 (2020); <a href="#">H.R. 593</a> , 116th Cong. § 2 (2019); <a href="#">S. 3278</a> , 115th Cong. § 305 (2018); <a href="#">H.R. 3717</a> , 115th Cong. § 2 (2017).
6	Eliminate Duplicative Reporting Requirements Imposed by the Bank Secrecy Act and the Foreign Account Tax Compliance Act.	NTA 2015 Annual Report 353.	<a href="#">H.R. 5799</a> , 117th Cong. §§ 2, 3 (2021); <a href="#">H.R. 4362</a> , 116th Cong. §§ 2, 3 (2019); <a href="#">S. 869</a> , 115th Cong. § 1 (2017) (pertaining to FATCA reporting requirements repeal); <a href="#">H.R. 2054</a> , 115th Cong. § 1 (2017) (same); <a href="#">H.R. 2136</a> , 115th Cong. § 1 (2017) (same); <a href="#">H.R. 5935</a> , 114th Cong. § 1 (2016) (same); <a href="#">S. 663</a> , 114th Cong. § 1 (2015) (same); <a href="#">S. 887</a> , 113th Cong. § 1 (2013) (same).
<b>Improve Assessment and Collection Procedures</b>			
7	Require That Math Error Notices Describe the Reason(s) for the Adjustment With Specificity, Inform Taxpayers They May Request Abatement Within 60 Days, and Be Mailed by Certified Mail.	NTA 2021 Annual Report 89; NTA 2018 Annual Report 174; NTA 2014 Annual Report 163; NTA 2011 Annual Report 74; NTA 2004 Annual Report 163; NTA 2003 Annual Report 113; NTA 2001 Annual Report 33.	N/A
8	Continue to Limit the IRS's Use of "Math Error Authority" to Clear-Cut Categories Specified by Statute.	NTA 2018 Annual Report 164, 174; NTA 2015 Annual Report 329; NTA 2014 Annual Report 163; NTA 2011 Annual Report 74.	N/A
9	Require Independent Managerial Review and Written Approval Before the IRS May Assert Multiyear Bans Barring Taxpayers From Receiving Certain Tax Credits and Clarify That the Tax Court Has Jurisdiction to Review the Assertion of Multiyear Bans.	NTA 2019 Annual Report vol. 2, at 239; NTA 2013 Annual Report 103.	N/A

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
10	Allow Additional Time for Taxpayers to Request Abatement of a Math Error Assessment Equal to the Additional Time Allowed to Respond to a Notice of Deficiency When the Math Error Notice Is Addressed to a Person Outside the United States.	NTA 2016 Annual Report 393.	N/A
11	Provide That Assessable Penalties Are Subject to Deficiency Procedures.	NTA 2021 Annual Report 179; NTA 2020 Annual Report 119.	N/A
12	Direct the IRS to Implement an Automated Formula to Identify Taxpayers at Risk of Economic Hardship.	NTA 2020 Annual Report 249.	N/A
13	Provide That “an Opportunity to Dispute” an Underlying Liability Means an Opportunity to Dispute Such Liability in the U.S. Tax Court.	NTA 2021 Annual Report 179; NTA 2018 Annual Report 367.	N/A
14	Prohibit Offset of the Earned Income Tax Credit Portion of a Tax Refund to Past-Due Federal Tax Liabilities.	NTA 2021 Annual Report 179; NTA 2016 Annual Report 325; NTA 2009 Annual Report 365.	N/A
15	Require the IRS to Waive User Fees for Taxpayers Who Enter Into Low-Cost Installment Agreements or Who Have an Adjusted Gross Income Equal to or Less Than 250 Percent of the Federal Poverty Level.	NTA 2021 Annual Report 179; NTA 2017 Annual Report 307; NTA 2015 Annual Report 14; NTA 2007 Annual Report 66.	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).
16	Improve Offer in Compromise Program Accessibility by Repealing the Partial Payment Requirement and Restructuring the User Fee.	NTA 2006 Annual Report 507.	H.R. 3738, 117th Cong. § 206 (2021); S. 2689, 115th Cong. § 17 (2018); H.R. 5444, 115th Cong. § 11203 (2018) (low-income waiver); S. 3278, 115th Cong. § 504 (2018) (low-income waiver); H.R. 2171, 115th Cong. § 206 (2017); H.R. 4912, 114th Cong. § 206 (2015).

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	<a href="#">S. 1793</a> , 115th Cong. § 303 (2017); <a href="#">S. 1578</a> , 114th Cong. § 403 (2015); <a href="#">H.R. 1528</a> , 108th Cong. § 304 (2004) (passed by Senate); <a href="#">S. 882</a> , 108th Cong. § 104 (2003), see also <a href="#">S. REP. No. 108-257</a> , at 8-9 (2003); <a href="#">H.R. 1528</a> , 108th Cong. § 304 (2003) (passed by House), see also <a href="#">H.R. REP. No. 108-61</a> , at 43-44 (2003).
18	Require the IRS to Refund Any Payment Collected Pursuant to a Federal Tax Lien That Exceeds the Amount of an Accepted Offer in Compromise.	NTA 2006 Annual Report 507-519.	<a href="#">H.R. 2171</a> , 115th Cong. § 206 (2017); <a href="#">H.R. 4912</a> , 114th Cong. § 206 (2015).
19	Require the IRS to Release All Levies Upon Acceptance of an Offer in Compromise and Return to the Taxpayer Any Amount Collected Pursuant to the Levies in Excess of the Agreed Payment Amount.	N/A	N/A
20	Require the IRS to Mail Notices at Least Quarterly to Taxpayers With Delinquent Tax Liabilities.	N/A	<a href="#">H.R. 7844</a> , 117th Cong. § 2 (2022); <a href="#">S. 3278</a> , 115th Cong. § 201 (2018).
21	Clarify When the Two-Year Period for Requesting Return of Levy Proceeds Begins.	N/A	<a href="#">H.R. 7844</a> , 117th Cong. § 3 (2022).
22	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.	<a href="#">H.R. 3738</a> , 117th Cong. § 203 (2021); <a href="#">H.R. 2171</a> , 115th Cong. § 203 (2017); <a href="#">H.R. 3340</a> , 115th Cong. § 204 (2017); <a href="#">H.R. 4912</a> , 114th Cong. § 203 (2016); <a href="#">S. 2333</a> , 114th Cong. §§ 306, 307 (2015); <a href="#">H.R. 4128</a> , 114th Cong. §§ 306, 307 (2015).
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.	<a href="#">S. 949</a> , 114th Cong. § 16 (2015); <a href="#">H.R. 1828</a> , 114th Cong. § 16 (2015); <a href="#">S. 2215</a> , 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.	<a href="#">S. REP. No. 105-174</a> , 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	<a href="#">S. 1793</a> , 115th Cong. § 201(c) (2017) (extends the time limit, though not by the recommended amount); <a href="#">S. 1578</a> , 114th Cong. § 301(c) (2015) (same).

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
26	Revise the Private Debt Collection Rules to Eliminate the Taxpayers Intended to Be Excluded by the Taxpayer First Act.	N/A	N/A
<b>Reform Penalty and Interest Provisions</b>			
27	Convert the Estimated Tax Penalty Into an Interest Provision to Properly Reflect Its Substance.	NTA 2013 Annual Report vol. 2, at 1-13; NTA 2008 Annual Report vol. 2, at 34-36.	<a href="#">H.R. 1528</a> , 108th Cong. § 101 (2003) (passed by House), <i>see also</i> <a href="#">H.R. REP. No. 108-61</a> , at 23-24 (2003).
28	Apply One Interest Rate Per Estimated Tax Underpayment Period.	N/A	<a href="#">S. 1793</a> , 115th Cong. § 305 (2017); <a href="#">S. 1578</a> , 114th Cong. § 405 (2015); <a href="#">H.R. 1528</a> , 108th Cong. § 101 (2003) (passed by House), <i>see also</i> <a href="#">H.R. REP. No. 108-61</a> , at 25 (2003).
29	Pay Interest to Taxpayers on Excess Payments of Estimated Tax to the Same Extent Taxpayers Must Pay a Penalty on Underpayments of Estimated Tax.	N/A	N/A
30	Extend Reasonable Cause Defense for 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.	<a href="#">S. 2333</a> , 114th Cong. § 203 (2015); <a href="#">H.R. 4128</a> , 114th Cong. § 203 (2015).
32	Clarify That Supervisory Approval Is Required Under IRC § 6751(b) Before Proposing Penalties.	NTA 2019 Annual Report 157.	N/A
33	Require an Employee to Determine and a Supervisor to Approve All Negligence Penalties Under IRC § 6662(b)(1).	N/A	N/A
34	Modify the Definition of "Willful" for Purposes of Finding Report of Foreign Bank and Financial Accounts Violations and Reduce the Maximum Penalty Amounts.	NTA 2014 Annual Report 331-345.	N/A

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
<b>Strengthen Taxpayer Rights Before the Office of Appeals</b>			
35	Require Taxpayers' Consent Before Allowing IRS Counsel or Compliance Personnel to Participate in Appeals Conferences.	NTA 2019 Annual Report 62-68; NTA 2017 Annual Report 203.	<a href="#">S. 3278</a> , 115th Cong. § 601 (2018); <a href="#">S. 2689</a> , 115th Cong. § 7 (2018); <a href="#">S. 949</a> , 114th Cong. § 7 (2015) (bans <i>ex parte</i> communications between Appeals and other IRS employees on matters before Appeals); <a href="#">H.R. 1828</a> , 114th Cong. § 7 (2015) (same); <a href="#">S. 725</a> , 113th Cong. § 7 (2013) (same); <a href="#">H.R. 3479</a> , 113th Cong. § 7 (2013) (same); <a href="#">S. 2291</a> , 112th Cong. § 7 (2012) (same); <a href="#">H.R. 4375</a> , 112th Cong. § 7 (2012) (same).
<b>Strengthen the Office of the Taxpayer Advocate</b>			
36	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.	<a href="#">H.R. 1528</a> , 108th Cong. § 306 (2003) (passed by House), <i>see also</i> <a href="#">H.R. REP. No. 108-61</a> , at 44-45 (2003); <a href="#">H.R. 1661</a> , 108th Cong. § 335 (2003).
37	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
38	Clarify the Taxpayer Advocate Service's Access to Files, Meetings, and Other Information.	NTA 2016 Annual Report 34.	<a href="#">H.R. 5444</a> , 115th Cong. § 11402(b) (3)(A) (2018) (providing "statistical support" for the Annual Report to Congress);- <a href="#">S. 2333</a> , 114th Cong. § 403 (2015) (addressing case-related file and meeting access); <a href="#">H.R. 4128</a> , 114th Cong. § 403 (2015) (addressing case-related file and meeting access).
39	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
40	Require the IRS to Address the National Taxpayer Advocate's Comments in Final Rules.	NTA 2016 Annual Report 37; NTA 2011 Annual Report 573.	<a href="#">S. 1578</a> , 114th Cong. § 404 (2015) (require the IRS to solicit NTA comments before publication rather than after).
41	Authorize the Office of the Taxpayer Advocate to Assist Certain Taxpayers During a Lapse in Appropriations.	NTA Fiscal Year 2020 Objectives Report 40-44; NTA Fiscal Year 2015 Objectives Report 79-91; NTA 2011 Annual Report 552.	<a href="#">S. 2333</a> , 114th Cong. § 404 (2015) (TAS may provide assistance to taxpayers facing enforcement actions during a lapse in appropriations); <a href="#">H.R. 4128</a> , 114th Cong. § 404 (2015) (same).

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
42	Repeal Statute Suspension Under IRC § 7811(d) for Taxpayers Seeking Assistance From the Taxpayer Advocate Service.	NTA 2015 Annual Report 316.	<a href="#">H.R. 3738</a> , 117th Cong. § 202 (2021); <a href="#">H.R. 2171</a> , 115th Cong. § 202 (2017); <a href="#">H.R. 4912</a> , 114th Cong. § 202 (2016).
<b>Strengthen Taxpayer Rights in Judicial Proceedings</b>			
43	Expand the Tax Court's Jurisdiction to Hear Refund Cases.	NTA 2018 Annual Report 364.	N/A
44	Authorize the Tax Court to Order Refunds or Credits in Collection Due Process Proceedings Where Liability Is at Issue.	NTA 2017 Annual Report 293.	N/A
45	Promote Consistency With the Supreme Court's <i>Boechler</i> Decision by Making the Time Limits for Bringing All Tax Litigation Subject to Equitable Judicial Doctrines.	NTA 2017 Annual Report 283.	N/A
46	Extend the Deadline for Taxpayers to Bring a Refund Suit When They Have Requested Appeals Reconsideration of a Notice of Claim Disallowance But the IRS Has Not Acted Timely to Decide Their Claims.	N/A	N/A
47	Authorize the Tax Court to Sign Subpoenas for the Production of Records Held by a Third Party Prior to a Scheduled Hearing.	N/A	N/A
48	Provide That the Scope of Judicial Review of "Innocent Spouse" Determinations Under IRC § 6015 Is <i>De Novo</i> .	NTA 2011 Annual Report 531.	<a href="#">H.R. 5444</a> , 115th Cong. § 11303 (2018); <a href="#">S. 3246</a> , 115th Cong. § 1003 (2018); <a href="#">H.R. 3340</a> , 115th Cong. § 202 (2017); <a href="#">S. 3156</a> , 114th Cong. § 113 (2016); <a href="#">H.R. 4128</a> , 114th Cong. § 303 (2015); <a href="#">S. 2333</a> , 114th Cong. § 303 (2015).
49	Clarify That Taxpayers May Raise Innocent Spouse Relief as a Defense in Collection, Bankruptcy, and Refund Cases.	NTA 2018 Annual Report 387; NTA 2010 Annual Report 377; NTA 2009 Annual Report 378; NTA 2007 Annual Report 549.	N/A
50	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

LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
<b>Miscellaneous Recommendations</b>			
51	Restructure the Earned Income Tax Credit (EITC) to Make It Simpler for Taxpayers and Reduce Improper Payments.	NTA 2021 Annual Report 163; NTA Fiscal Year 2020 Objectives Report vol. 3, at 8, 14, 17-19; NTA 2016 Annual Report 334.	<a href="#">H.R. 4665</a> , 117th Cong. § 2 (2021); <a href="#">H.R. 174</a> , 117th Cong. § 3 (2021); <a href="#">H.R. 2461</a> , 116th Cong. § 2 (2019).
52	Adopt a Consistent and More Modern Definition of “Qualifying Child” Throughout the Internal Revenue Code.	NTA 2018 Annual Report 421; NTA 2006 Annual Report 463.	N/A
53	Allow Taxpayers the Option of Using Prior Year Income to Claim the Earned Income Tax Credit (EITC) During Federally Declared Disasters.	N/A	<a href="#">S. 3542</a> , 116th Cong. (2020); <a href="#">H.R. 6762</a> , 116th Cong. (2020).
54	Exclude Taxpayers in Specified Circumstances From the Requirement to Provide a Social Security Number for Their Children to Claim the Child Tax Credit.	NTA Fiscal Year 2020 Objectives Report 48.	<a href="#">S. 1150</a> , 116th Cong. § 2 (2019) (credit allowed with respect to children who were born and died in the same tax year).
55	Clarify Whether Dependents Are Required to Have Taxpayer Identification Numbers for Purposes of the Credit for Other Dependents.	N/A	<a href="#">H.R. REP. NO. 115-466</a> , at 225-227 (Conf. Rep.) (2017).
56	Allow Members of Certain Religious Sects That Do Not Participate in Social Security and Medicare to Obtain Employment Tax Refunds.	N/A	<a href="#">H.R. 6183</a> , 117th Cong. § 2 (2021).
57	Amend the Lookback Period for Allowing Tax Credits or Refunds to Include the Period of Any Postponement or Additional or Disregarded Time for Timely Filing a Tax Return.	NTA 2018 Annual Report 392.	N/A
58	Modify the Requirement That Written Receipts Acknowledging Charitable Contributions Must Pre-Date the Filing of a Tax Return.	N/A	N/A
59	Make Standard Mileage Rates Consistent.	N/A	N/A
60	Eliminate the Marriage Penalty for Nonresident Aliens Who Otherwise Qualify for the Premium Tax Credit.	N/A	N/A
61	Encourage and Authorize Independent Contractors and Service Recipients to Enter Into Voluntary Withholding Agreements.	NTA 2016 Annual Report 322; NTA 2012 Annual Report 19; NTA 2010 Annual Report 371; NTA 2008 Annual Report 375.	<a href="#">H.R. 593</a> , 116th Cong. § 9 (2019); <a href="#">H.R. 1625</a> , 116th Cong. § 2(b) (2019); <a href="#">S. 700</a> , 116th Cong. § 2(b) (2019); <a href="#">H.R. 3717</a> , 115th Cong. § 9 (2017).



LR #	Tax Administration Legislative Recommendations	National Taxpayer Advocate (NTA) Annual Report References	Congressional Bill and Committee Report References
62	Require the IRS to Specify the Information Needed in Third-Party Contact Notices.	N/A	N/A
63	Expand the Protection of Taxpayer Rights by Strengthening the Low Income Taxpayer Clinic Program.	N/A	<a href="#">H.R. 3738</a> , 117th Cong. § 501 (2021).
64	Compensate Taxpayers for “No Change” National Research Program Audits.	N/A	<a href="#">S. 5014</a> , 117th Cong. §§ 1-3 (2022); <a href="#">S. 2689</a> , 115th Cong. § 14 (2018); <a href="#">H.R. REP. No. 104-280</a> , vol. 2, at 28 (1995).
65	Establish the Position of IRS Historian Within the Internal Revenue Service to Record and Publish Its History.	NTA 2011 Annual Report 582.	N/A