

115TH CONGRESS
2D SESSION

H. R. 5342

To amend the Internal Revenue Code of 1986 to ensure that the Internal Revenue Service responds promptly to Taxpayer Advocate Directives, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 20, 2018

Mr. LAHOOD introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to ensure that the Internal Revenue Service responds promptly to Taxpayer Advocate Directives, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Improving Assistance
5 for Taxpayers Act”.

6 **SEC. 2. TREATMENT OF TAXPAYER ADVOCATE DIRECTIVES.**

7 (a) IN GENERAL.—Section 7803(c) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new paragraph:

1 “(5) TAXPAYER ADVOCATE DIRECTIVES.—In
2 the case of any Taxpayer Advocate Directive issued
3 by the National Taxpayer Advocate pursuant to a
4 delegation of authority from the Commissioner of
5 the Internal Revenue Service—

6 “(A) the Commissioner or a Deputy Com-
7 missioner shall modify, rescind, or ensure com-
8 pliance with such directive not later than 30
9 days after the issuance of such directive, and

10 “(B) in the case of any directive which is
11 modified or rescinded by a Deputy Commis-
12 sioner, the National Taxpayer Advocate may
13 appeal to the Commissioner and the Commis-
14 sioner shall, not later than 30 days after such
15 appeal is made, ensure compliance with such di-
16 rective as issued by the National Taxpayer Ad-
17 vocate or provide the National Taxpayer Advo-
18 cate with a detailed description of the reasons
19 for any modification or rescission made or
20 upheld by the Commissioner pursuant to such
21 appeal.”.

22 (b) REPORT TO CERTAIN COMMITTEES OF CONGRESS
23 REGARDING DIRECTIVES.—Section 7803(c)(2)(B)(ii) of
24 such Code is amended by redesignating subclauses (VIII)
25 through (XI) as subclauses (IX) through (XII), respec-

1 tively, and by inserting after subclause (VII) the following
2 new subclause:

3 “(VIII) identify any Taxpayer
4 Advocate Directive which was not
5 honored by the Internal Revenue
6 Service in a timely manner, as speci-
7 fied under paragraph (5);”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall take effect on the date of the enactment
10 of this Act.

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