H. R. _____

To amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Ms. JENKINS of Kansas (for herself and Mr. LEWIS of Georgia) introduced the following bill; which was referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; ETC.

(a) Short Title.—This Act may be cited as the “Taxpayer First Act”.

(b) Amendment of 1986 Code.—Except as otherwise expressly provided, whenever in this Act an amend-
ment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) Table of Contents.—The table of contents of this Act is as follows:

Sec. 1. Amendment of 1986 Code; table of contents.

TITLE I—INDEPENDENT APPEALS PROCESS

Sec. 101. Establishment of Internal Revenue Service Independent Office of Appeals.

TITLE II—IMPROVED SERVICE

Sec. 201. Comprehensive customer service strategy.
Sec. 203. IRS Free File Program.
Sec. 204. Low-income exception for payments otherwise required in connection with a submission of an offer-in-compromise.
Sec. 205. Notice from IRS regarding closure of taxpayer assistance centers.
Sec. 206. Provision of information regarding low-income taxpayer clinics.

TITLE III—SENSIBLE ENFORCEMENT

Sec. 301. Internal Revenue Service seizure requirements with respect to structuring transactions.
Sec. 302. Exclusion of interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.
Sec. 303. Clarification of equitable relief from joint liability.
Sec. 304. Rules for seizure of perishable goods restricted to only perishable goods.
Sec. 305. Modification of procedures for issuance of third-party summons.
Sec. 306. Establishment of income threshold for referral to private debt collection.
Sec. 307. Reform of notice to contact third parties.
Sec. 308. Modification of authority to issue designated summons.
Sec. 309. Limitation on access of non-Internal Revenue Service employees to returns and return information.

TITLE IV—CYBER SECURITY AND IDENTITY PROTECTION

Sec. 401. Public-private partnership to address identity theft refund fraud.
Sec. 402. Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud.
Sec. 403. Information sharing and analysis center.
Sec. 404. Single point of contact for identity theft victims.
Sec. 405. Identity protection personal identification numbers.
Sec. 406. Compliance by contractors with confidentiality safeguards.
TITLE V—MODERNIZATION

Subtitle A—Development of Information Technology

Sec. 501. Management of Internal Revenue Service information technology.
Sec. 502. Development of online accounts and portals.
Sec. 503. Internet platform for Form 1099 filings.

Subtitle B—Modernization of Consent-based Income Verification System

Sec. 511. Disclosure of taxpayer information for third-party income verification.
Sec. 512. Limit redisclosures and uses of consent-based disclosures of tax return information.

Subtitle C—Expanded Use of Electronic Systems

Sec. 521. Electronic filing of returns.
Sec. 522. Mandatory electronic filing for annual returns of exempt organizations.
Sec. 523. Uniform standards for the use of electronic signatures for disclosure authorizations to, and other authorizations of, practitioners.
Sec. 524. Payment of taxes by debit and credit cards.

Subtitle D—Organizational Modernization

Sec. 531. Modification of title of Commissioner of Internal Revenue and related officials.
Sec. 532. Office of the National Taxpayer Advocate.
Sec. 533. Elimination of IRS Oversight Board.
Sec. 534. Authority to modernize the organization of the Internal Revenue Service.

TITLE VI—TAX COURT

Sec. 601. Disqualification of judge or magistrate judge of the Tax Court.
Sec. 602. Opinions and judgments.
Sec. 603. Title of special trial judge changed to magistrate judge of the Tax Court.
Sec. 604. Repeal of deadwood related to Board of Tax Appeals.

TITLE I—INDEPENDENT APPEALS PROCESS

SEC. 101. ESTABLISHMENT OF INTERNAL REVENUE SERVICE INDEPENDENT OFFICE OF APPEALS.

(a) In General.—Section 7803 is amended by adding at the end the following new subsection:

“(e) INDEPENDENT OFFICE OF APPEALS.—
“(1) Establishment.—There is established in the Internal Revenue Service an office to be known as the ‘Internal Revenue Service Independent Office of Appeals’.

“(2) Chief of Appeals.—

“(A) In general.—The Internal Revenue Service Independent Office of Appeals shall be under the supervision and direction of an official to be known as the ‘Chief of Appeals’. The Chief of Appeals shall report directly to the Administrator of the Internal Revenue Service and shall be entitled to compensation at the same rate as the highest rate of basic pay established for the Senior Executive Service under section 5382 of title 5, United States Code, or, if the Secretary of the Treasury so determines, at a rate fixed under section 9503 of such title.

“(B) Appointment.—The Chief of Appeals shall be appointed by the Administrator of the Internal Revenue Service, after consultation with the National Taxpayer Advocate, and without regard to the provisions of title 5, United States Code, relating to appointments in the competitive service or the Senior Executive Service.
“(C) QUALIFICATIONS.—An individual appointed under subparagraph (B) shall have experience and expertise in—

“(i) administration of, and compliance with, Federal tax laws,

“(ii) resolution of controversies on an impartial basis, and

“(iii) management of large service organizations.

“(3) PURPOSES AND DUTIES OF OFFICE.—It shall be the function of the Internal Revenue Service Independent Office of Appeals to resolve Federal tax controversies without litigation on a basis which—

“(A) is fair and impartial to both the Government and the taxpayer,

“(B) promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and

“(C) enhances public confidence in the integrity and efficiency of the Internal Revenue Service.

“(4) RIGHT OF APPEAL.—The resolution process described in paragraph (3) shall be generally available to all taxpayers.
“(5) LIMITATION ON DESIGNATION OF CASES AS NOT ELIGIBLE FOR REFERRAL TO INDEPENDENT OFFICE OF APPEALS ON THE BASIS OF SOUND TAX ADMINISTRATION.—

“(A) IN GENERAL.—If any taxpayer requests referral to the Internal Revenue Service Independent Office of Appeals and such request is not granted on the basis that such referral is not consistent with sound tax administration (or any similar basis), the Administrator of the Internal Revenue Service shall provide such taxpayer a written notice which—

“(i) provides a precise and detailed description of the reasons that such request was not granted, and

“(ii) describes the procedures for protesting the decision not to grant such request to the Chief Counsel.

“(B) REPORT TO CONGRESS.—The Administrator of the Internal Revenue Service shall submit a written report to Congress on an annual basis which includes the number of requests for referral to which subparagraph (A) applied and the reasons (described by category) that such requests were not granted.
“(C) Protest to Chief Counsel.—The Administrator of the Internal Revenue Service shall prescribe procedures for protesting to the Chief Counsel the decision to not grant a request described in subparagraph (A).

“(D) Not applicable to frivolous positions.—This paragraph shall not apply to a request for referral to the Internal Revenue Service Independent Office of Appeals which is not granted on the basis that the issue involved is a frivolous position (within the meaning of section 6702(e)).

“(6) Staff.—

“(A) In general.—All personnel in the Internal Revenue Service Independent Office of Appeals shall report to the Chief of Appeals.

“(B) Access to staff of office of the chief counsel.—The Chief of Appeals shall have authority to obtain legal assistance and advice from the staff of the Office of the Chief Counsel. The Chief Counsel shall ensure that such assistance and advice is provided by staff of the Office of the Chief Counsel who were not involved in the case with respect to which such assistance and advice is sought and
who are not involved in preparing such case for litigation.

“(7) ACCESS TO CASE FILES.—

“(A) IN GENERAL.—In the case of any taxpayer with respect to which a conference with the Internal Revenue Service Independent Office of Appeals has been scheduled, the Chief of Appeals shall ensure that such taxpayer is provided access to the nonprivileged portions of the case file on record regarding the disputed issues not later than 10 days before the date of such conference.

“(B) TAXPAYER ELECTION TO EXPEDITE CONFERENCE.—If the taxpayer so elects, subparagraph (A) shall be applied by substituting ‘the date of such conference’ for ‘10 days before the date of such conference’.”

(b) CONFORMING AMENDMENTS.—

(1) The following provisions are each amended by striking “Internal Revenue Service Office of Appeals” and inserting “Internal Revenue Service Independent Office of Appeals”:

(A) Section 6015(c)(4)(B)(ii)(I).

(B) Section 6320(b)(1).
(C) Subsections (b)(1) and (d)(3) of section 6330.

(D) Section 6603(d)(3)(B).

(E) Section 6621(e)(2)(A)(i).

(F) Section 7122(e)(2).

(G) Subsections (a), (b)(1), (b)(2), and (c)(1) of section 7123.

(H) Subsections (c)(7)(B)(i, and (g)(2)(A) of section 7430.

(I) Section 7522(b)(3).

(J) Section 7612(e)(2)(A).

(2) Section 7430(c)(2) is amended by striking “Internal Revenue Service Office of Appeals” each place it appears and inserting “Internal Revenue Service Independent Office of Appeals”.

(3) The heading of section 6330(d)(3) is amended by inserting “INDEPENDENT” after “IRS”.

(c) OTHER REFERENCES.—Any reference in any provision of law, or regulation or other guidance, to the Internal Revenue Service Office of Appeals shall be treated as a reference to the Internal Revenue Service Independent Office of Appeals.

(d) SAVINGS PROVISIONS.—Rules similar to the rules of paragraphs (2) through (6) of section 1001(b) of the Internal Revenue Service Restructuring and Reform Act
of 1998 shall apply for purposes of this section (and the amendments made by this section).

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

TITLE II—IMPROVED SERVICE

SEC. 201. COMPREHENSIVE CUSTOMER SERVICE STRATEGY.

Not later than the date which is 1 year after the date of the enactment of this Act, the Secretary of the Treasury, after consultation with the National Taxpayer Advocate, shall submit to Congress a written comprehensive customer service strategy for the Internal Revenue Service. Such strategy shall include—

(1) a plan to provide assistance to taxpayers that is secure, designed to meet reasonable taxpayer expectations, and adopts appropriate best practices of customer service provided in the private sector, including online services, telephone call back services, and training of employees providing customer services,

(2) a thorough assessment of the services that the Internal Revenue Service can co-locate with other Federal services or offer as self-service options,
(3) proposals to improve Internal Revenue Service customer service in the short term (the current and following fiscal year), medium term (approximately 3 to 5 fiscal years), and long term (approximately 10 fiscal years), and

(4) identified metrics and benchmarks for quantitatively measuring the progress of the Internal Revenue Service in implementing such strategy.

SEC. 202. RETURN PREPARATION PROGRAMS FOR LOW-INCOME TAXPAYERS.

(a) In General.—Chapter 77 is amended by inserting after section 7526 the following new section:

"SEC. 7526A. RETURN PREPARATION PROGRAMS FOR LOW-INCOME TAXPAYERS.

"(a) Establishment of Volunteer Income Tax Assistance Matching Grant Program.—The Secretary shall establish a Community Volunteer Income Tax Assistance Matching Grant Program under which the Secretary may, subject to the availability of appropriated funds, make grants to provide matching funds for the development, expansion, or continuation of qualified return preparation programs assisting low-income taxpayers and members of underserved populations.

"(b) Use of Funds.—
“(1) IN GENERAL.—Qualified return prepara-

tion programs may use grants received under this

section for—

“(A) ordinary and necessary costs associ-

ated with program operation in accordance with

cost principles under the applicable Office of

Management and Budget circular, including—

“(i) wages or salaries of persons co-

ordinating the activities of the program,

“(ii) developing training materials,

conducting training, and performing qual-

ity reviews of the returns prepared under

the program,

“(iii) equipment purchases, and

“(iv) vehicle-related expenses associ-

ated with remote or rural tax preparation

services,

“(B) outreach and educational activities

described in subsection (c)(2)(B), and

“(C) services related to financial education

and capability, asset development, and the es-

tablishment of savings accounts in connection

with tax return preparation.

“(2) REQUIREMENT OF MATCHING FUNDS.—A

qualified return preparation program must provide
matching funds on a dollar-for-dollar basis for all grants provided under this section. Matching funds may include—

“(A) the salary (including fringe benefits) of individuals performing services for the program, and

“(B) the cost of equipment used in the program.

Indirect expenses, including general overhead of any entity administering the program, shall not be counted as matching funds.

“(c) APPLICATION.—

“(1) IN GENERAL.—Each applicant for a grant under this section shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may reasonably require.

“(2) PRIORITY.—In awarding grants under this section, the Secretary shall give priority to applications which demonstrate—

“(A) assistance to low-income taxpayers, with emphasis on outreach to, and services for, such taxpayers,

“(B) taxpayer outreach and educational activities relating to eligibility and availability
of income supports available through this title, including the earned income tax credit, and

“(C) specific outreach and focus on one or more underserved populations.

“(3) AMOUNTS TAKEN INTO ACCOUNT.—In determining matching grants under this section, the Secretary shall only take into account amounts provided by the qualified return preparation program for expenses described in subsection (b).

“(d) PROGRAM ADHERENCE.—

“(1) IN GENERAL.—The Secretary shall establish procedures for, and shall conduct not less frequently than once every 5 calendar years during which a qualified return preparation program is operating under a grant under this section, periodic site visits—

“(A) to ensure the program is carrying out the purposes of this section, and

“(B) to determine whether the program meets such program adherence standards as the Secretary shall by regulation or other guidance prescribe.

“(2) ADDITIONAL REQUIREMENTS FOR GRANT RECIPIENTS NOT MEETING PROGRAM ADHERENCE
STANDARDS.—In the case of any qualified return preparation program which—

“(A) is awarded a grant under this section,

and

“(B) is subsequently determined—

“(i) not to meet the program adherence standards described in paragraph (1)(B), or

“(ii) not to be otherwise carrying out the purposes of this section,

such program shall not be eligible for any additional grants under this section unless such program provides sufficient documentation of corrective measures established to address any such deficiencies determined.

“(e) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED RETURN PREPARATION PROGRAM.—The term ‘qualified return preparation program’ means any program—

“(A) which provides assistance to individuals, not less than 90 percent of whom are low-income taxpayers, in preparing and filing Federal income tax returns,

“(B) which is administered by a qualified entity,
“(C) in which all volunteers who assist in
the preparation of Federal income tax returns
meet the training requirements prescribed by
the Secretary, and

“(D) which uses a quality review process
which reviews 100 percent of all returns.

“(2) QUALIFIED ENTITY.—

“(A) IN GENERAL.—The term ‘qualified
entity’ means any entity which—

“(i) is an eligible organization,

“(ii) is in compliance with Federal tax
filing and payment requirements,

“(iii) is not debarred or suspended
from Federal contracts, grants, or coopera-
tive agreements, and

“(iv) agrees to provide documentation
to substantiate any matching funds pro-
vided pursuant to the grant program under
this section.

“(B) ELIGIBLE ORGANIZATION.—The term
‘eligible organization’ means—

“(i) an institution of higher education
which is described in section 102 (other
than subsection (a)(1)(C) thereof) of the
Higher Education Act of 1965 (20 U.S.C.
1002), as in effect on the date of the enactment of this section, and which has not been disqualified from participating in a program under title IV of such Act,

“(ii) an organization described in section 501(c) and exempt from tax under section 501(a),

“(iii) a local government agency, includ—

“(I) a county or municipal government agency, and

“(II) an Indian tribe, as defined in section 4(13) of the Native American Housing Assistance and Self-Determination Act of 1996 (25 U.S.C. 4103(13)), including any tribally designated housing entity (as defined in section 4(22) of such Act (25 U.S.C. 4103(22))), tribal subsidiary, subdivision, or other wholly owned tribal entity,

“(iv) a local, State, regional, or national coalition (with one lead organization which meets the eligibility requirements of
clause (i), (ii), or (iii) acting as the applicant organization), or

“(v) in the case of a low-income taxpayers and members of underserved populations with respect to which no organizations described in the preceding clauses are available—

“(I) a State government agency,

or

“(II) an office providing Cooperative Extension services (as established at the land-grant colleges and universities under the Smith-Lever Act of May 8, 1914).

“(3) LOW-INCOME TAXPAYERS.—The term ‘low-income taxpayer’ means a taxpayer whose income for the taxable year does not exceed an amount equal to the completed phaseout amount under section 32(b) for a married couple filing a joint return with 3 or more qualifying children, as determined in a revenue procedure or other published guidance.

“(4) UNDERSERVED POPULATION.—The term ‘underserved population’ includes populations of persons with disabilities, persons with limited English proficiency, Native Americans, individuals living in
rural areas, members of the Armed Forces and their spouses, and the elderly.

“(f) SPECIAL RULES AND LIMITATIONS.—

“(1) DURATION OF GRANTS.—Upon application of a qualified return preparation program, the Secretary is authorized to award a multi-year grant not to exceed 3 years.

“(2) AGGREGATE LIMITATION.—Unless otherwise provided by specific appropriation, the Secretary shall not allocate more than $30,000,000 per fiscal year (exclusive of costs of administering the program) to grants under this section.

“(g) PROMOTION OF PROGRAMS.—

“(1) IN GENERAL.—The Secretary shall promote tax preparation through qualified return preparation programs through the use of mass communications and other means.

“(2) PROVISION OF INFORMATION REGARDING QUALIFIED RETURN PREPARATION PROGRAMS.—The Secretary may provide taxpayers information regarding qualified return preparation programs receiving grants under this section.

“(3) VITA GRANTEE REFERRAL.—Qualified return preparation programs receiving a grant under
this section are encouraged, in appropriate cases, to—

“(A) advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from qualified low-income taxpayer clinics receiving funding under section 7526, and

“(B) provide information regarding the location of, and contact information for, such clinics.”.

(b) Clerical Amendment.—The table of sections for chapter 77 is amended by inserting after the item relating to section 7526 the following new item:

“7526A. Return preparation programs for low-income taxpayers.”.

SEC. 203. IRS FREE FILE PROGRAM.

(a) In General.—

(1) The Secretary of the Treasury, or the Secretary’s delegate, shall continue to operate the IRS Free File Program as established by the Internal Revenue Service and published in the Federal Register on November 4, 2002 (67 Fed. Reg. 67247), including any subsequent agreements and governing rules established pursuant thereto.

(2) The IRS Free File Program shall continue to provide free commercial-type online individual income tax preparation and electronic filing services to
the lowest 70 percent of taxpayers by income. The number of taxpayers eligible to receive such services each year shall be calculated by the Internal Revenue Service annually based on prior year aggregate taxpayer adjusted gross income data.

(3) In addition to the services described in paragraph (2), and in the same manner, the IRS Free File Program shall continue to make available to all taxpayers (without regard to income) a basic, online electronic fillable forms utility.

(4) The IRS Free File Program shall continue to work cooperatively with the private sector to provide the free individual income tax preparation and the electronic filing services described in paragraphs (2) and (3).

(5) The IRS Free File Program shall work cooperatively with State government agencies to enhance and expand the use of the program to provide needed benefits to the taxpayer while reducing the cost of processing returns.

(b) INNOVATIONS.—The Secretary of the Treasury, or the Secretary’s delegate, shall work with the private sector through the IRS Free File Program to identify and implement, consistent with applicable law, innovative new program features to improve and simplify the taxpayer’s
experience with completing and filing individual income
tax returns through voluntary compliance.

SEC. 204. LOW-INCOME EXCEPTION FOR PAYMENTS OTHER-
WISE REQUIRED IN CONNECTION WITH A
SUBMISSION OF AN OFFER-IN-COMPROMISE.

(a) In General.—Section 7122(e) is amended by
adding at the end the following new paragraph:

“(3) Exception for low-income tax-
payers.—Paragraph (1), and any user fee otherwise
required in connection with the submission of an
offer-in-compromise, shall not apply to any offer-in-
compromise with respect to a taxpayer who is an in-
dividual whose income does not exceed 250 percent
of the applicable poverty level (as determined by the
Secretary).”.

(b) Effective Date.—The amendment made by
this section shall apply to offers-in-compromise submitted
after the date of the enactment of this Act.

SEC. 205. NOTICE FROM IRS REGARDING CLOSURE OF TAX-
PAYER ASSISTANCE CENTERS.

Not later than 90 days before the date that a pro-
posed closure of a Taxpayer Assistance Center would take
effect, the Secretary of the Treasury, or the Secretary’s
delegate, shall—
(1) make publicly available (including by non-electronic means) a notice which—

(A) identifies the Taxpayer Assistance Center proposed for closure and the date of such proposed closure, and

(B) identifies the relevant alternative sources of taxpayer assistance which may be utilized by taxpayers affected by such proposed closure, and

(2) submit to Congress a written report that includes the information included in the notice described in paragraph (1), the reasons for such proposed closure, and such other information as the Secretary may determine appropriate.

SEC. 206. PROVISION OF INFORMATION REGARDING LOW-INCOME TAXPAYER CLINICS.

Section 7526(c) is amended by adding at the end the following new paragraph:

“(6) Provision of information regarding qualified low-income taxpayer clinics.—Notwithstanding any other provision of law, officers and employees of the Department of the Treasury may—

“(A) advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from qualified low-income tax-
payer clinics receiving funding under this sec-

“(B) provide information regarding the lo-

cation of, and contact information for, such
clinics.”.

**TITLE III—SENSIBLE
ENFORCEMENT**

**SEC. 301. INTERNAL REVENUE SERVICE SEIZURE REQUIRE-
MENTS WITH RESPECT TO STRUCTURING
TRANSACTIIONS.**

Section 5317(e)(2) of title 31, United States Code,
is amended—

(1) by striking “Any property” and inserting
the following:

“(A) IN GENERAL.—Any property”; and

(2) by adding at the end the following:

“(B) INTERNAL REVENUE SERVICE SEI-
ZURE REQUIREMENTS WITH RESPECT TO
STRUCTURING TRANSACTIONS.—

“(i) PROPERTY DERIVED FROM AN IL-
LEGAL SOURCE.—Property may only be
seized by the Internal Revenue Service
pursuant to subparagraph (A) by reason of
a claimed violation of section 5324 if the
property to be seized was derived from an
illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324.

“(ii) NOTICE.—Not later than 30 days after property is seized by the Internal Revenue Service pursuant to subparagraph (A), the Internal Revenue Service shall—

“(I) make a good faith effort to find all persons with an ownership interest in such property; and

“(II) provide each such person with a notice of the seizure and of the person’s rights under clause (iv).

“(iii) EXTENSION OF NOTICE UNDER CERTAIN CIRCUMSTANCES.—The Internal Revenue Service may apply to a court of competent jurisdiction for one 30-day extension of the notice requirement under clause (ii) if the Internal Revenue Service can establish probable cause of an imminent threat to national security or personal safety necessitating such extension.
“(iv) Post-Seizure Hearing.—If a person with a property interest in property seized pursuant to subparagraph (A) by the Internal Revenue Service requests a hearing by a court of competent jurisdiction within 30 days after the date on which notice is provided under subclause (ii), such property shall be returned unless the court holds an adversarial hearing and finds within 30 days of such request (or such longer period as the court may provide, but only on request of an interested party) that there is probable cause to believe that there is a violation of section 5324 involving such property and probable cause to believe that the property to be seized was derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324.”.
SEC. 302. EXCLUSION OF INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

(a) In General.—Part III of subchapter B of chapter 1 is amended by inserting before section 140 the following new section:

“SEC. 139G. INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

Gross income shall not include any interest received from the Federal Government in connection with an action to recover property seized by the Internal Revenue Service pursuant to section 5317(c)(2) of title 31, United States Code, by reason of a claimed violation of section 5324 of such title.”.

(b) Clerical Amendment.—The table of sections for part III of subchapter B of chapter 1 is amended by inserting before the item relating to section 140 the following new item:

“Sec. 139G. Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.”.

(c) Effective Date.—The amendments made by this section shall apply to interest received on or after the date of the enactment of this Act.
SEC. 303. CLARIFICATION OF EQUITABLE RELIEF FROM JOINT LIABILITY.

(a) IN GENERAL.—Section 6015 is amended—

(1) in subsection (e), by adding at the end the following new paragraph:

“(7) STANDARD AND SCOPE OF REVIEW.—Any review of a determination made under this section shall be reviewed de novo by the Tax Court and shall be based upon—

“(A) the administrative record established at the time of the determination, and

“(B) any additional newly discovered or previously unavailable evidence.”, and

(2) by amending subsection (f) to read as follows:

“(f) EQUITABLE RELIEF.—

“(1) IN GENERAL.—Under procedures prescribed by the Secretary, if—

“(A) taking into account all the facts and circumstances, it is inequitable to hold the individual liable for any unpaid tax or any deficiency (or any portion of either), and

“(B) relief is not available to such individual under subsection (b) or (e),

the Secretary may relieve such individual of such liability.
“(2) LIMITATION.—A request for equitable relief under this subsection may be made with respect to any portion of any liability that—

“(A) has not been paid, provided that such request is made before the expiration of the applicable period of limitation under section 6502, or

“(B) has been paid, provided that such request is made during the period in which the individual could submit a timely claim for refund or credit of such payment.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to petitions or requests filed or pending on or after the date of the enactment of this Act.

SEC. 304. RULES FOR SEIZURE OF PERISHABLE GOODS RESTRICTED TO ONLY PERISHABLE GOODS.

(a) IN GENERAL.—Section 6336 is amended by striking “or become greatly reduced in price or value by keeping, or that such property cannot be kept without great expense”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property seized after the date of the enactment of this Act.
SEC. 305. MODIFICATION OF PROCEDURES FOR ISSUANCE OF THIRD-PARTY SUMMONS.

(a) In General.—Section 7609(f) is amended by adding at the end the following flush sentence:

“‘The Secretary shall not issue any summons described in the preceding sentence unless the information sought to be obtained is narrowly tailored to information that pertains to the failure (or potential failure) of the person or group or class of persons referred to in paragraph (2) to comply with one or more provisions of the internal revenue law which have been identified for purposes of such paragraph.”.

(b) Effective Date.—The amendments made by this section shall apply to summonses served after the date of the enactment of this Act.

SEC. 306. ESTABLISHMENT OF INCOME THRESHOLD FOR REFERRAL TO PRIVATE DEBT COLLECTION.

(a) In General.—Section 6306(d)(3) is amended by striking “or” at the end of subparagraph (C), by adding “or” at the end of subparagraph (D), and by inserting after subparagraph (D) the following new subparagraph:

“(E) a taxpayer whose household income does not exceed 250 percent of the applicable poverty level (as determined by the Secretary),”.
(b) EFFECTIVE DATE.—The amendments made by this section shall apply to tax receivables identified by the Secretary (or the Secretary’s delegate) after the date of the enactment of this Act.

SEC. 307. REFORM OF NOTICE TO CONTACT THIRD PARTIES.

(a) IN GENERAL.—Section 7602(c)(1) is amended to read as follows:

“(1) GENERAL NOTICE.—An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer unless such contact occurs during a period (not greater than 1 year) which is specified in a notice which—

“(A) informs the taxpayer that contacts with persons other than the taxpayer are intended to be made during such period, and

“(B) except as otherwise provided by the Secretary, is provided to the taxpayer not later than 45 days before the beginning of such period.

Nothing in the preceding sentence shall prevent the issuance of notices to the same taxpayer with respect to the same tax liability with periods specified there-
in that, in the aggregate, exceed 1 year. A notice
shall not be issued under this paragraph unless
there is an intent at the time such notice is issued
to contact persons other than the taxpayer during
the period specified in such notice. The preceding
sentence shall not prevent the issuance of a notice
if the requirement of such sentence is met on the
basis of the assumption that the information sought
to be obtained by such contact will not be obtained
by other means before such contact.”.

(b) EFFECTIVE DATE.—The amendment made by
this section shall apply to notices provided, and contacts
of persons made, after the date which is 45 days after
the date of the enactment of this Act.

SEC. 308. MODIFICATION OF AUTHORITY TO ISSUE DES-
IGNATED SUMMONS.

(a) IN GENERAL.—Clause (i) of section
6503(j)(2)(A) is amended to read as follows:

“(i) the issuance of such summons is
preceded by a review and written approval
of such issuance by the Administrator of
the relevant operating division of the Inter-
nal Revenue Service and the relevant divi-
sion counsel of the Office of Chief Coun-
zel—
“(I) which clearly establishes that the Secretary has made reason-
able requests for the information that is the subject of the summons, and
“(II) which is attached to such summons,”.

(b) Burden of Proof Regarding Reasonable Request for Information.—Subsection (j) of section 6503 is amended by adding at the end the following new paragraph:

“(4) Burden of proof regarding reasonable request for information.—In any court proceeding described in paragraph (3), the Secretary shall bear the burden of proving that the Secretary has made reasonable requests for the information that is the subject of the summons.”.

(c) Effective Date.—The amendments made by this section shall apply to summonses issued after the date of the introduction of this Act.

SEC. 309. LIMITATION ON ACCESS OF NON-INTERNAL REVENUE SERVICE EMPLOYEES TO RETURNS AND RETURN INFORMATION.

(a) In General.—Section 7602 is amended by add-
“(f) LIMITATION ON ACCESS OF PERSONS OTHER THAN INTERNAL REVENUE SERVICE OFFICERS AND EMPLOYEES.—The Secretary shall not, under the authority of section 6103(n), provide any books, papers, records, or other data obtained pursuant to this section to any person authorized under section 6103(n), except when such person requires such information for the sole purpose of providing expert evaluation and assistance to the Internal Revenue Service. No person other than an officer or employee of the Internal Revenue Service or the Office of Chief Counsel may question a witness under oath whose testimony was obtained pursuant to this section.”.

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendment made by this section shall take effect on the date of the enactment of this Act.

(2) APPLICATION TO CONTRACTS IN EFFECT.—The amendment made by this section shall apply to any contract in effect under section 6103(n) of the Internal Revenue Code of 1986, pursuant to temporary Treasury Regulation section 301.7602–1T proposed in Internal Revenue Bulletin 2014–28, Treasury Regulation section 301.7602–1(b)(3), or any similar or successor regulation, that is in effect on the date of the enactment of this Act.
TITLE IV—CYBER SECURITY AND
IDENTITY PROTECTION

SEC. 401. PUBLIC-PRIVATE PARTNERSHIP TO ADDRESS
IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury (or the Secretary’s
debate) shall work collaboratively with the public and
private sectors to protect taxpayers from identity theft re-
fund fraud.

SEC. 402. RECOMMENDATIONS OF ELECTRONIC TAX AD-
MINISTRATION ADVISORY COMMITTEE RE-
GARDING IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury shall ensure that the
advisory group convened by the Secretary pursuant to sec-
tion 2001(b)(2) of the Internal Revenue Service Restruc-
turing and Reform Act of 1998 (commonly known as the
Electronic Tax Administration Advisory Committee) stud-
ies (including by providing organized public forums) and
makes recommendations to the Secretary regarding meth-
ods to prevent identity theft and refund fraud.

SEC. 403. INFORMATION SHARING AND ANALYSIS CENTER.

(a) IN GENERAL.—The Secretary of the Treasury (or
the Secretary’s delegate) shall participate in an informa-
tion sharing and analysis center to centralize, standardize,
and enhance data compilation and analysis to facilitate
sharing actionable data and information with respect to identity theft tax refund fraud.

(b) Development of Performance Metrics.—
The Secretary of the Treasury (or the Secretary’s delegate) shall develop metrics for measuring the success of such center in detecting and preventing identity theft tax refund fraud.

(c) Disclosure.—

(1) In general.—Section 6103(k) is amended by adding at the end the following new paragraph:

“(13) Disclosure of return information for purposes of cybersecurity and the prevention of identity theft tax refund fraud prevention.—

“(A) In general.—Under such procedures and subject to such conditions as the Secretary may prescribe, the Secretary may disclose specified return information to specified ISAC participants to the extent that the Secretary determines such disclosure is in furtherance of effective Federal tax administration relating to the detection or prevention of identity theft tax refund fraud, validation of taxpayer identity, authentication of taxpayer returns, or detection or prevention of cybersecurity threats.
“(B) SPECIFIED ISAC PARTICIPANTS.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘specified ISAC participant’ means—

“(I) any person involved in hosting and maintaining the information sharing and analysis center described in section 403(a) of the Taxpayer First Act, and

“(II) any person subject to the requirements of section 7216 and which is a participant in such information sharing and analysis center.

“(ii) INFORMATION SHARING AGREEMENT.—Such term shall not include any person unless such person has entered into a written agreement with the Secretary setting forth the terms and conditions for the disclosure of information to such person under this paragraph, including requirements regarding the protection and safeguarding of such information by such person.
“(C) SPECIFIED RETURN INFORMATION.—

For purposes of this paragraph, the term ‘specified return information’ means—

“(i) in the case of a return filed electronically which is in connection with a case of potential identity theft refund fraud, return information related to the electronic filing characteristics of such return including the internet protocol address, device identification, email domain name, speed of completion, method of authentication, and refund method, and

“(ii) in the case of a return which is in connection with a case of a identity theft refund fraud which has been confirmed by the Secretary (pursuant to such procedures as the Secretary may provide), the name and taxpayer identification number of the taxpayer as it appears on the return and any bank account and routing information provided for making a refund in connection with such return.

“(D) RESTRICTION ON USE OF DISCLOSED INFORMATION.—
“(i) Technological Support of Information Sharing and Analysis Center.—Any return information received by a person described in subparagraph (B)(i)(I) shall be used only for the purposes of and to the extent necessary in—

“(I) providing technological support with respect to the information sharing and analysis center referred to in such subparagraph, and

“(II) facilitating the disclosure described in subparagraph (A) to persons described in subparagraph (B)(i)(II).

“(ii) Return Preparers.—Any return information received by a person described in subparagraph (B)(i)(II) shall be treated for purposes of section 7216 as information described in paragraphs (1) and (2) of subsection (a) of such section and subsection (b)(1) of such section shall not apply to such information.

“(E) Data Protection and Safeguards.—Return information disclosed under this section shall be subject to such protections
and safeguards as the Secretary may require in regulations or other guidance or in the written agreement referred to in subparagraph (B)(ii).”.

(2) APPLICATION OF CIVIL AND CRIMINAL PENALTIES.—

(A) Section 6103(a)(3) is amended by striking “subsection (k)(10)” and inserting “paragraph (10) or (13) of subsection (k)”.

(B) Section 7213(a)(2) is amended by inserting “or (13)” after “(k)(10)”.

SEC. 404. SINGLE POINT OF CONTACT FOR IDENTITY THEFT VICTIMS.

(a) IN GENERAL.—The Secretary of the Treasury (or the Secretary’s delegate) shall establish and implement procedures to ensure that any taxpayer whose return has been delayed or otherwise adversely affected due to identity theft has a single point of contact at the Internal Revenue Service throughout the processing of the taxpayer’s case. The single point of contact shall track the taxpayer’s case to completion and coordinate with other specialized units to resolve case issues as quickly as possible.

(b) SINGLE POINT OF CONTACT.—
(1) In general.—For purposes of subsection (a), the single point of contact shall consist of a team or subset of specially trained employees who—
(A) have the ability to work across functions to resolve the issues involved in the taxpayer’s case, and
(B) shall be accountable for handling the case until its resolution.

(2) Team or subset.—The employees included within the team or subset described in paragraph (1) may change as required to meet the needs of the Internal Revenue Service, provided that procedures have been established to—
(A) ensure continuity of records and case history, and
(B) notify the taxpayer when appropriate.

SEC. 405. IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBERS.

The Secretary of the Treasury (or the Secretary’s delegate) shall establish a program to issue, upon the request of any individual, a number which may be used in connection with such individual’s social security number (or other identifying information with respect to such individual) to assist the Secretary in verifying such individual’s identity.
SEC. 406. COMPLIANCE BY CONTRACTORS WITH CONFIDENTIALITY SAFEGUARDS.

(a) In general.—Section 6103(p) is amended by adding at the end the following new paragraph:

“(9) Disclosure to contractors and other agents.—Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a Federal, State, or local agency unless such agency, to the satisfaction of the Secretary—

“(A) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of paragraph (4)) to protect the confidentiality of such returns or return information,

“(B) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

“(C) submits the findings of the most recent review conducted under subparagraph (B) to the Secretary as part of the report required by paragraph (4)(E), and
“(D) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements. The certification required by subparagraph (D) shall include the name and address of each contractor and other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this paragraph shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration.”.

(b) Conforming Amendment.—Section 6103(p)(8)(B) is amended by inserting “or paragraph (9)” after “subparagraph (A)”.

(e) Effective Date.—

(1) In general.—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.

(2) Certifications.—The first certification under section 6103(p)(9)(D) of the Internal Revenue Code of 1986, as added by subsection (a), shall be made with respect to the portion of calendar year 2018 following the date of the enactment of this Act.
TITLE V—MODERNIZATION
Subtitle A—Development of Information Technology

SEC. 501. MANAGEMENT OF INTERNAL REVENUE SERVICE INFORMATION TECHNOLOGY.

(a) DUTIES AND RESPONSIBILITIES OF INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—Section 7803, as amended by section 101, is amended by adding at the end the following new subsection:

“(f) INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—

“(1) IN GENERAL.—There shall be in the Internal Revenue Service an Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the ‘IRS CIO’) who shall be appointed by the Administrator of the Internal Revenue Service after consultation with the Chief Information Officer of the Department of the Treasury.

“(2) CENTRALIZED RESPONSIBILITY FOR INTERNAL REVENUE SERVICE INFORMATION TECHNOLOGY.—The Administrator of the Internal Revenue Service (and the Secretary) shall act through the IRS CIO with respect to all development, implementation, and maintenance of information technology for the Internal Revenue Service. Any ref-
ereference in this subsection to the IRS CIO which directs the IRS CIO to take any action, or to assume any responsibility, shall be treated as a reference to the Administrator of the Internal Revenue Service acting through the IRS CIO.

“(3) General duties and responsibilities.—The IRS CIO shall—

“(A) be responsible for the development, implementation, and maintenance of information technology for the Internal Revenue Service,

“(B) ensure that the information technology of the Internal Revenue Service is secure and integrated,

“(C) maintain operational control of all information technology for the Internal Revenue Service,

“(D) be the principal advocate for the information technology needs of the Internal Revenue Service, and

“(E) consult with the Chief Procurement Officer of the Internal Revenue Service to ensure that the information technology acquired for the Internal Revenue Service is consistent with—
“(i) the goals and requirements specified in subparagraphs (A) through (D), and

“(ii) the strategic plan developed under paragraph (4).

“(4) STRATEGIC PLAN.—

“(A) IN GENERAL.—The IRS CIO shall develop and implement a multiyear strategic plan for the information technology needs of the Internal Revenue Service. Such plan shall—

“(i) include performance measurements of such technology and of the implementation of such plan,

“(ii) include a plan for an integrated enterprise architecture of the information technology of the Internal Revenue Service,

“(iii) include and take into account the resources needed to accomplish such plan, and

“(iv) align with the needs and strategic plan of the Internal Revenue Service.

“(B) PLAN UPDATES.—The IRS CIO shall, not less frequently than annually, review and update the strategic plan under subparagraph (A) (including the plan for an integrated

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enterprise architecture described in subparagraph (A)(ii)) to take into account the development of new information technology and the needs of the Internal Revenue Service.

“(5) SCOPE OF AUTHORITY.—

“(A) INFORMATION TECHNOLOGY.—For purposes of this subsection, the term ‘information technology’ has the meaning given such term by section 11101 of title 40, United States Code.

“(B) INTERNAL REVENUE SERVICE.—Any reference in this subsection to the Internal Revenue Service includes a reference to all components of the Internal Revenue Service, including—

“(i) the Office of the Taxpayer Advocate, and

“(ii) except as otherwise provided by the Secretary with respect to information technology related to matters described in subsection (b)(3)(B), the Office of the Chief Counsel.”.

(b) INDEPENDENT VERIFICATION AND VALIDATION OF THE CUSTOMER ACCOUNT DATA ENGINE 2 AND ENTERPRISE CASE MANAGEMENT SYSTEM.—The Adminis-
tractor of the Internal Revenue Service shall enter into a contract with an independent reviewer to verify and validate the implementation plans (including the performance milestones and cost estimates included in such plans) developed for the Customer Account Data Engine 2 and the Enterprise Case Management System. Such contract shall require that such verification and validation be completed not later than the date which is 1 year after the date of the enactment of this Act.

(c) COORDINATION OF IRS CIO AND CHIEF PROCUREMENT OFFICER OF THE INTERNAL REVENUE SERVICE.—

(1) IN GENERAL.—The Chief Procurement Officer of the Internal Revenue Service shall—

(A) identify all significant IRS information technology acquisitions and provide written notification to the Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the “IRS CIO”) of each such acquisition in advance of such acquisition, and

(B) regularly consult with the IRS CIO regarding acquisitions of information technology for the Internal Revenue Service, including meeting with the IRS CIO regarding such acquisitions upon request.
(2) **SIGNIFICANT IRS INFORMATION TECHNOLOGY ACQUISITIONS.**—For purposes of this subsection, the term “significant IRS information technology acquisitions” means—

(A) any acquisition of information technology for the Internal Revenue Service in excess of $1,000,000, and

(B) such other acquisitions of information technology for the Internal Revenue Service (or categories of such acquisitions) as the IRS CIO, in consultation with the Chief Procurement Officer of the Internal Revenue Service, may identify.

(3) **SCOPE.**—Terms used in this subsection which are also used in section 7803(f) of the Internal Revenue Code of 1986 (as amended by subsection (a)) shall have the same meaning as when used in such section.

### SEC. 502. DEVELOPMENT OF ONLINE ACCOUNTS AND PORTALS.

(a) **IN GENERAL.**—The Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall—

(1) develop secure individualized online accounts to provide services to taxpayers and their
designated return preparers, including obtaining taxpayer information, making payment of taxes, sharing documentation, and addressing and correcting issues, and

(2) develop a process for the acceptance of tax forms, and supporting documentation, in digital or other electronic format.

(b) Electronic Services Treated as Supplemental; Application of Security Standards.—The Secretary shall ensure that the processes described in subsection (a)—

(1) are a supplement to, and not a replacement for, other services provided by the Internal Revenue Service to taxpayers, including face-to-face taxpayer assistance and services provided by phone, and

(2) comply with applicable security standards developed by the National Institute of Standards and Technology.

(c) Deadline for Developing Online Accounts.—The Secretary shall make every reasonable effort to make the secure individualized online accounts described in subsection (a)(1) available to taxpayers by December 31, 2023.
SEC. 503. INTERNET PLATFORM FOR FORM 1099 FILINGS.

(a) In General.—Not later than January 1, 2021, the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall make available an Internet website or other electronic media, with a user interface and functionality similar to the Business Services Online Suite of Services provided by the Social Security Administration, that will provide taxpayers access to resources and guidance provided by the Internal Revenue Service and will allow taxpayers to—

(1) prepare and file Forms 1099,

(2) prepare Forms 1099 for distribution to recipients other than the Internal Revenue Service, and

(3) create and maintain necessary taxpayer records.

(b) Electronic Services Treated as Supplementary; Application of Security Standards.—The Secretary shall ensure that the services described in subsection (a) are a supplement to, and not a replacement for, other services provided by the Internal Revenue Service to taxpayers, and
Subtitle B—Modernization of Consent-based Income Verification System

SEC. 511. DISCLOSURE OF TAXPAYER INFORMATION FOR THIRD-PARTY INCOME VERIFICATION.

(a) In general.—Not later than 1 year after the close of the 2-year period described in subsection (d)(1), the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall implement a program to ensure that any qualified disclosure—

(1) is fully automated and accomplished through the Internet, and

(2) is accomplished in as close to real-time as is practicable.

(b) Qualified Disclosure.—For purposes of this section, the term “qualified disclosure” means a disclosure under section 6103(c) of the Internal Revenue Code of 1986 of returns or return information by the Secretary to a person seeking to verify the income of a taxpayer who is a borrower in the process of a loan application.
(c) APPLICATION OF SECURITY STANDARDS.—The Secretary shall ensure that the program described in subsection (a) complies with applicable security standards developed by the National Institute of Standards and Technology.

(d) USER FEE.—

(1) IN GENERAL.—During the 2-year period beginning on the first day of the 6th calendar month beginning after the date of the enactment of this Act, the Secretary shall assess and collect a fee for qualified disclosures (in addition to any other fee assessed and collected for such disclosures) at such rates as the Secretary determines are sufficient to cover the costs related to implementing the program described in subsection (a), including the costs of any necessary infrastructure or technology.

(2) DEPOSIT OF COLLECTIONS.—Amounts received from fees assessed and collected under paragraph (1) shall be deposited in, and credited to, an account solely for the purpose of carrying out the activities described in subsection (a). Such amounts shall be available to carry out such activities without need of further appropriation and without fiscal year limitation.
SEC. 512. LIMIT REDISCLOSURES AND USES OF CONSENT-BASED DISCLOSURES OF TAX RETURN INFORMATION.

(a) IN GENERAL.—Section 6103(c) is amended by adding at the end the following: “Persons designated by the taxpayer under this subsection to receive return information shall not use the information for any purpose other than the express purpose for which consent was granted and shall not disclose return information to any other person without the express permission of, or request by, the taxpayer.”.

(b) APPLICATION OF PENALTIES.—Section 6103(a)(3) is amended by inserting “subsection (c),” after “return information under”.

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to disclosures made after the date of the enactment of this Act.

Subtitle C—Expanded Use of Electronic Systems

SEC. 521. ELECTRONIC FILING OF RETURNS.

(a) IN GENERAL.—Section 6011(e)(2)(A) is amended by striking “250” and inserting “the applicable number of”.

(b) APPLICABLE NUMBER.—Section 6011(e) is amended by adding at the end the following new paragraph:
“(5) Applicable Number.—For purposes of paragraph (2)(A), the applicable number shall be determined in accordance with the following table:

“(A) in the case of calendar years before 2021, 250,

“(B) in the case of calendar year 2021, 200,

“(C) in the case of calendar year 2022, 150,

“(D) in the case of calendar year 2023, 100,

“(E) in the case of calendar year 2024, 50, and

“(F) in the case of calendar years after 2024, 10.”.

(e) Returns Filed by a Tax Return Preparer.—Section 6011(e)(3) is amended by adding at the end the following new subparagraph:

“(D) Exception for Certain Prepares Located in Areas Without Internet Access.—The Secretary may waive the requirement of subparagraph (A) if the Secretary determines, on the basis of an application by the tax return preparer, that the preparer cannot meet such requirement by reason of being lo-
cated in a geographic area which does not have access to internet service (other than dial-up or satellite service).”.

(d) Effective Date.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 522. MANDATORY ELECTRONIC FILING FOR ANNUAL RETURNS OF EXEMPT ORGANIZATIONS.

(a) In General.—Section 6033 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) Mandatory Electronic Filing.—Any organization required to file a return under this section shall file such return in electronic form.”.

(b) Inspection of Electronically Filed Annual Returns.—Section 6104(b) is amended by adding at the end the following: “Any annual return required to be filed electronically under section 6033(n) shall be made available by the Secretary to the public in machine readable format.”.

(c) Effective Date.—

(1) In General.—Except as provided in paragraph (2), the amendments made by this section shall apply to returns filed for taxable years beginning after the date of the enactment of this Act.
(2) TRANSITIONAL RELIEF.—

(A) SMALL ORGANIZATIONS.—

(i) IN GENERAL.—In the case of any small organizations, or any other organizations for which the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this paragraph as the “Secretary”) determines the application of the amendments made by subsection (a) would cause undue burden without a delay, the Secretary may delay the application of such amendments, but not later than taxable years beginning 2 years after the date of the enactment of this Act.

(ii) SMALL ORGANIZATION.—For purposes of clause (i), the term “small organization” means any organization—

(I) the gross receipts of which for the taxable year are less than $200,000, and

(II) the aggregate gross assets of which at the end of the taxable year are less than $500,000.

(B) ORGANIZATIONS FILING FORM 990-T.—In the case of any organization described
in section 511(a)(2) of the Internal Revenue Code of 1986 which is subject to the tax imposed by section 511(a)(1) of such Code on its unrelated business taxable income, or any organization required to file a return under section 6033 of such Code and include information under subsection (e) thereof, the Secretary may delay the application of the amendments made by this section, but not later than taxable years beginning 2 years after the date of the enactment of this Act.

SEC. 523. UNIFORM STANDARDS FOR THE USE OF ELECTRONIC SIGNATURES FOR DISCLOSURE AUTHORIZATIONS TO, AND OTHER AUTHORIZATIONS OF, PRACTITIONERS.

Section 6061(b)(3) is amended to read as follows:

“(3) Published guidance.—

“(A) In general.—The Secretary shall publish guidance as appropriate to define and implement any waiver of the signature requirements or any method adopted under paragraph (1).

“(B) Electronic signatures for disclosure authorizations to, and other authorizations of, practitioners.—Not later
than 6 months after the date of the enactment
of this subparagraph, the Secretary shall pub-
lish guidance to establish uniform standards
and procedures for the acceptance of taxpayers’
signatures appearing in electronic form with re-
spect to any request for disclosure of a tax-
payer’s return or return information under sec-
tion 6103(c) to a practitioner or any power of
attorney granted by a taxpayer to a practi-
tioner.

“(C) PRACTITIONER.—For purposes of
subparagraph (B), the term ‘practitioner’
means any individual in good standing who is
regulated under section 330 of title 31, United
States Code.”.

SEC. 524. PAYMENT OF TAXES BY DEBIT AND CREDIT
CARDS.

(a) IN GENERAL.—Section 6311(d)(2) is amended by
adding at the end the following: “The preceding sentence
shall not apply to the extent that the Secretary ensures
that any such fee or other consideration is fully recouped
by the Secretary in the form of fees paid to the Secretary
by persons paying taxes imposed under subtitle A with
credit, debit, or charge cards pursuant to such contract.
Notwithstanding the preceding sentence, the Secretary
shall seek to minimize the amount of any fee or other consideration that the Secretary pays under any such contract.”

Subtitle D—Organizational Modernization

SEC. 531. MODIFICATION OF TITLE OF COMMISSIONER OF INTERNAL REVENUE AND RELATED OFFICIALS.

(a) In General.—Section 7803(a)(1)(A) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(b) Conforming Amendments Related to Section 7803.—

(1) Subsections (a)(1)(B), (a)(1)(C), (b)(3), (c)(1)(B)(i), and (c)(1)(B)(ii) of section 7803 are each amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(2) Section 7803(b)(2)(A) is amended by striking “Commissioner’s” and inserting “Administrator’s”.

(3) Subsections (a)(1)(D), (a)(1)(E), (a)(2), (a)(3), (a)(4), (b)(2)(A), (b)(2)(D), (b)(3), (c)(2)(B)(iii), (c)(2)(C)(iv), and (c)(3) of section 7803, as amended by the preceding paragraphs of
this subsection, are amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(4) The heading of section 7803 is amended by striking “COMMISSIONER OF INTERNAL REVENUE” and inserting “ADMINISTRATOR OF THE INTERNAL REVENUE SERVICE”.

(5) The heading of section 7803(a) is amended by striking “COMMISSIONER OF INTERNAL REVENUE” and inserting “ADMINISTRATOR OF THE INTERNAL REVENUE SERVICE”.

(6) The heading of section 7803(c)(3) is amended by striking “COMMISSIONER” and inserting “ADMINISTRATOR”.

(7) The table of sections for subchapter A of chapter 80 is amended by striking the item relating to section 7803 and inserting the following new item:

“Sec. 7803. Administrator of the Internal Revenue Service; other officials.”.

(c) Other Conforming Amendments to the Internal Revenue Code of 1986.—

(1) Section 6307(c) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(2) Section 6673(a)(2)(B) is amended by striking “Commissioner of Internal Revenue” and insert-
ing “Administrator of the Internal Revenue Service”.

(3) Section 6707(c) is amended by striking “Commissioner” and inserting “Administrator”.

(4) Section 6707A(d) is amended—

(A) in paragraph (1), by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”, and

(B) in paragraph (3), by striking “Commissioner” each place it appears and inserting “Administrator”.

(5)(A) Subsections (a) and (g) of section 7345 are each amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(B) Section 7345(g) is amended—

(i) by striking “Deputy Commissioner for Services and Enforcement” and inserting “Deputy Administrator for Services and Enforcement”, and

(ii) by striking “Commissioner of an operating division” and inserting “Administrator of an operating division”.

(C) Subsections (c)(1), (d) and (e)(1) of section 7345 are each amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(6) Section 7435(e) is amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(7) Section 7409(a)(2)(B) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(8) Section 7608(c) is amended—

(A) in paragraph (1), by striking “the Commissioner of Internal Revenue (or, if designated by the Commissioner, the Deputy Commissioner or an Assistant Commissioner of Internal Revenue)” and inserting “the Administrator of the Internal Revenue Service (or, if designated by the Administrator, the Deputy Administrator or an Assistant Administrator of the Internal Revenue Service)”, and

(B) in paragraph (2) by striking “Commissioner” and inserting “Administrator”.

(9) Section 7611(b)(3)(C) is amended by striking “regional commissioner” and inserting “regional administrator”.

(10) Section 7701(a)(13) is amended to read as follows:

“(13) ADMINISTRATOR.—The term ‘Administrator’, except where the context clearly indicates otherwise, means the Administrator of the Internal Revenue Service.”.

(11)(A) Section 7804(a) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(B) Subsections (a), (b)(1), and (b)(2) of section 7804(a), as amended by subparagraph (A), are each amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(12) Section 7811(c)(1) is amended by striking “the Commissioner of Internal Revenue, or the Deputy Commissioner of Internal Revenue” and inserting “the Administrator of the Internal Revenue Service, or the Deputy Commissioner of the Internal Revenue Service”.

(d) AMENDMENTS TO SECTION 8D OF THE INSPECTOR GENERAL ACT OF 1978.—
(1) Subsections (g)(2), (k)(1)(C), (l)(1), and (l)(2)(A) of section 8D of the Inspector General Act of 1978 are each amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(2) Section 8D(l)(2)(B) of such Act is amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(e) OTHER REFERENCES.—Any reference in any provision of law, or regulation or other guidance, to the Commissioner of Internal Revenue, or to any Deputy or Assistant Commissioner of Internal Revenue, or to a Commissioner of any division or region of the Internal Revenue Service, shall be treated as a reference to the Administrator of the Internal Revenue Service, or to the appropriate Deputy or Assistant Administrator of the Internal Revenue Service, or to the appropriate Administrator of such division or region, respectively.

(f) CONTINUITY.—In the case of any individual appointed by the President, by and with the advice and consent of the Senate, as Commissioner of Internal Revenue under section 7803(a)(1)(A) of the Internal Revenue Code of 1986, and serving in such position immediately before the date of the enactment of this Act, the amendments
made by this section shall be construed as changing the title of such individual and shall not be construed to—

(1) require the reappoint of such individual under such section, or

(2) alter the remaining term of such person under section 7803(a)(1)(B).

SEC. 532. OFFICE OF THE NATIONAL TAXPAYER ADVOCATE.

(a) Taxpayer Advocate Directives.—

(1) In general.—Section 7803(c) is amended by adding at the end the following new paragraph:

“(5) Taxpayer Advocate Directives.—In the case of any Taxpayer Advocate Directive issued by the National Taxpayer Advocate pursuant to a delegation of authority from the Administrator of the Internal Revenue Service—

“(A) the Administrator or a Deputy Administrator shall modify, rescind, or ensure compliance with such directive not later than 90 days after the issuance of such directive, and

“(B) in the case of any directive which is modified or rescinded by a Deputy Administrator, the National Taxpayer Advocate may (not later than 90 days after such modification or rescission) appeal to the Administrator and the Administrator shall (not later than 90 days
after such appeal is made) ensure compliance
with such directive as issued by the National
Taxpayer Advocate or provide the National
Taxpayer Advocate with a detailed description
of the reasons for any modification or rescission
made or upheld by the Administrator pursuant
to such appeal.”.

(2) REPORT TO CERTAIN COMMITTEES OF CONGRESS REGARDING DIRECTIVES.—Section 7803(c)(2)(B)(ii) is amended by redesignating subclauses (VIII) through (XI) as subclauses (IX) through (XII), respectively, and by inserting after subclause (VII) the following new subclause:

“(VIII) identify any Taxpayer Advocate Directive which was not honored by the Internal Revenue Service in a timely manner, as specified under paragraph (5);”.

(b) NATIONAL TAXPAYER ADVOCATE ANNUAL REPORTS TO CONGRESS.—

(1) INCLUSION OF MOST SERIOUS TAXPAYER PROBLEMS.—Section 7803(c)(2)(B)(ii)(III) is amended by striking “at least 20” and inserting “the 10”.

(2) REPORT TO CERTAIN COMMITTEES OF CONGRESS REGARDING DIRECTIVES.—Section 7803(c)(2)(B)(ii) is amended by redesignating subclauses (VIII) through (XI) as subclauses (IX) through (XII), respectively, and by inserting after subclause (VII) the following new subclause:

“(VIII) identify any Taxpayer Advocate Directive which was not honored by the Internal Revenue Service in a timely manner, as specified under paragraph (5);”.

(b) NATIONAL TAXPAYER ADVOCATE ANNUAL REPORTS TO CONGRESS.—

(1) INCLUSION OF MOST SERIOUS TAXPAYER PROBLEMS.—Section 7803(c)(2)(B)(ii)(III) is amended by striking “at least 20” and inserting “the 10”.
(2) COORDINATION WITH TREASURY INSPECTOR
GENERAL FOR TAX ADMINISTRATION.—Section 7803(c)(2) is amended by adding at the end the following new subparagraph:

“(E) COORDINATION WITH TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—Before beginning any research or study, the National Taxpayer Advocate shall coordinate with the Treasury Inspector General for Tax Administration to ensure that the National Taxpayer Advocate does not duplicate any action that the Treasury Inspector General for Tax Administration has already undertaken or has a detailed plan to undertake.”

(3) STATISTICAL SUPPORT.—

(A) IN GENERAL.—Section 6108 is amended by adding at the end the following new subsection:

“(d) STATISTICAL SUPPORT FOR NATIONAL TAXPAYER ADVOCATE.—The Secretary shall, upon request of the National Taxpayer Advocate, provide the National Taxpayer Advocate with statistical support in connection with the preparation by the National Taxpayer Advocate of the annual report described in section 7803(c)(2)(B)(ii). Such statistical support shall include
statistical studies, compilations, and the review of information provided by the National Taxpayer Advocate for statistical validity and sound statistical methodology.”.

(B) DISCLOSURE OF REVIEW.—Section 7803(c)(2)(B)(ii), as amended by subsection (a), is amended by redesignating subclause (XII) as subclause (XIII) and by inserting after subclause (XI) the following new subclause:

“(XII) with respect to any statistical information included in such report, include a statement of whether such statistical information was reviewed or provided by the Secretary under section 6108(d) and, if so, whether the Secretary determined such information to be statistically valid and based on sound statistical methodology.”.

(C) CONFORMING AMENDMENT.—Section 7803(c)(2)(B)(iii) is amended by adding at the end the following: “The preceding sentence shall not apply with respect to statistical information provided to the Secretary for review, or received from the Secretary, under section 6108(d).”.”
(c) Salary of National Taxpayer Advocate.—

Section 7803(c)(1)(B)(i) is amended by striking “, or, if the Secretary of the Treasury so determines, at a rate fixed under section 9503 of such title”.

SEC. 533. ELIMINATION OF IRS OVERSIGHT BOARD.

(a) In General.—Subchapter A of chapter 80 is amended by striking section 7802 (and by striking the item relating to such section in the table of sections of such subchapter).

(b) Conforming Amendments.—

(1) Section 4946(c) is amended by adding “or” at the end of paragraph (5), by striking “, or” at the end of paragraph (6) and inserting a period, and by striking paragraph (7).

(2) Section 6103(h) is amended by striking paragraph (6).

(3) Section 7803(a) is amended by striking paragraph (4).

(4) Section 7803(c)(1)(B)(ii) is amended by striking “and the Oversight Board”.

(5) Section 7803(c)(2)(B)(iii) is amended by striking “the Oversight Board,”.

(6) Section 8D of the Inspector General Act of 1978 is amended—
(A) in subsections (g)(2) and (h), by striking “the Internal Revenue Service Oversight Board and”,

(B) in subsection (l)(1), by striking “or the Internal Revenue Service Oversight Board”, and

(C) in subsection (l)(2), by striking “and the Internal Revenue Service Oversight Board”.

SEC. 534. AUTHORITY TO MODERNIZE THE ORGANIZATION OF THE INTERNAL REVENUE SERVICE.

Paragraph (3) of section 1001(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 shall cease to apply beginning 1 year after the date on which the Administrator of the Internal Revenue Service submits to Congress a comprehensive plan to modify the organization of the Internal Revenue Service. In the preparation of such plan, the Administrator shall consider whether the Criminal Division of the Internal Revenue Service should report directly to the Administrator.

TITLE VI—TAX COURT

SEC. 601. DISQUALIFICATION OF JUDGE OR MAGISTRATE JUDGE OF THE TAX COURT.

(a) In general.—Part II of subchapter C of chapter 76 is amended by adding at the end the following new section:
“SEC. 7467. DISQUALIFICATION OF JUDGE OR MAGISTRATE JUDGE OF THE TAX COURT.

“Section 455 of title 28, United States Code, shall apply to judges and magistrate judges of the Tax Court and to proceedings of the Tax Court.”.

(b) Clerical Amendment.—The table of sections for such part is amended by adding at the end the following new item:

“Sec. 7467. Disqualification of judge or magistrate judge of the Tax Court.”.

SEC. 602. OPINIONS AND JUDGMENTS.

(a) In General.—Section 7459 is amended by striking all the precedes subsection (c) and inserting the following:

“SEC. 7459. OPINIONS AND JUDGMENTS.

“(a) Requirement.—An opinion upon any proceeding instituted before the Tax Court and a judgment thereon shall be made as quickly as practicable. The judgment shall be made by a judge in accordance with the opinion of the Tax Court, and such judgment so made shall, when entered, be the judgment of the Tax Court.

“(b) Inclusion of Findings of Fact in Opinion.—It shall be the duty of the Tax Court and of each division to include in its opinion or memorandum opinion upon any proceeding, its findings of fact. The Tax Court shall issue in writing all of its findings of fact, opinions, and memorandum opinions. Subject to such conditions as
the Tax Court may by rule provide, the requirements of
this subsection and of section 7460 are met if findings
of fact or opinion are stated orally and recorded in the
transcript of the proceedings.”.

(b) CONFORMING AMENDMENTS TO SECTION
7459.—

(1) Subsections (c), (d), (e), and (f) of section
7459 are each amended by striking “decision” each
place it appears and inserting “judgment”.

(2) The headings of subsections (c), (d), and (e)
are each amended by striking “DECISION” and in-
serting “JUDGMENT”.

(3) The following provisions are each amended
by striking “decision” and inserting “judgment”:

(A) Section 1313(a)(1).

(B) Section 6213(a).

(C) Section 6214(d).

(D) Section 6225(a)(2).

(E) Section 6226(g).

(F) Section 6228(a)(6).

(G) Subsections (a)(3)(B) and (e)(1)(A)(ii)
of section 6230.

(H) Section 6247(d).

(I) Section 6252(e).

(J) Section 6404(h)(2)(C).
Section 6503(a)(1).

(L) Section 6673(a)(1)(C).

(M) Subsections (c), (f), and (g) of section 6861.

(N) Section 6863(b)(3)(C).

(O) Section 7428(a).

(P) Section 7428(c)(1)(C)(i).

(Q) Paragraphs (1) and (3) of section 7430(f)(1).

(R) Section 7436(c)(2).

(S) Section 7461(b)(2).

(T) Subsections (a)(4), (b), and (d) of section 7463.

(U) Subsections (a)(2)(B) and (b)(4) of section 7476.

(V) Section 7477(a).

(W) Section 7478(a)(2).

(X) Subsections (a)(2) and (c) of section 7479.

(4) The following provisions are each amended by striking “decision” each place it appears and inserting “judgment”:

(A) Subsections (a) and (b)(3) of section 6215.

(B) Section 6226(h).
(C) Section 6247(e).

(D) Subsections (d) and (e) of section 6861.

(E) Section 6863(b)(2).

(F) Section 7422.

(G) Section 7430(f)(2).

(H) Subsections (a) and (b) of section 7460.

(I) Subsections (a), (b), (c), and (d) of section 7463.

(J) Section 7482.

(K) Section 7483.

(L) Section 7485(b).

(M) Section 7481.

(5) Section 7487(1) is amended by striking “decisions” and inserting “judgments”.

(6) Sections 7422 and 7482 are each amended by striking “decisions” each place it appears and inserting “judgments”.

(7) Subsections (a) and (b) of section 7460 are each amended by striking “report” each place it appears and inserting “opinion”.

(8) Section 7461(a) is amended—

(A) by striking “reports” and inserting “opinions”, and
(B) by striking “report” and inserting “opinion”.

(9) Section 7462 is amended by striking “reports” each place it appears and inserting “opinions”.

(10) The headings of sections 6214(b), 7463(b), 7481(a), 7481(b), 7481(d), and 7485(b) are each amended by striking “DECISIONS” and inserting “JUDGMENTS”.

(11) The headings of sections 6226(h), 6247(e), 6861(c), 6861(d), 7443A(e), 7481(a)(2), and 7481(a)(3) are each amended by striking “DECISION” and inserting “JUDGMENT”.

(12) The headings of sections 6863(b)(2), 6863(b)(3), 7430(f)(3), and 7482(a)(2)(B) are each amended by striking “DECISION” and inserting “JUDGMENT”.

(13) The heading of section 7436(c)(2) is amended by striking “DECISIONS” and inserting “JUDGMENT”.

(14) The heading of section 7460(a) is amended by striking “REPORTS” and inserting “OPINIONS”.
(15) The heading of section 7462 is amended by striking “REPORTS” and inserting “OPINIONS”.

(16) The heading of subchapter D of chapter 76 is amended by striking “Decisions” and inserting “Judgments”.

(17) The heading of section 7481 is amended by striking “DECISION” and inserting “JUDGMENT”.

(18) The item relating to section 7459 in the table of sections for part II of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7459. Opinions and judgments.”.

(19) The item relating to section 7462 in the table of sections for part II of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7462. Publication of opinions.”.

(20) The item relating to subchapter D in the table of subchapters for chapter 76 is amended to read as follows:

“SUBCHAPTER D.—COURT REVIEW OF TAX COURT JUDGMENTS”.

(21) The item relating to section 7481 in the table of sections for part III of subchapter D of chapter 76 is amended to read as follows:

“Sec. 7481. Date when Tax Court judgment becomes final.”.
(c) Continuing Effect of Legal Documents.—

All orders, decisions, reports, rules, permits, agreements, grants, contracts, certificates, licenses, registrations, privileges, and other administrative actions, in connection with the Tax Court, which are in effect at the time this section takes effect, or were final before the effective date of this section and are to become effective on or after the effective date of this section, shall continue in effect according to their terms until modified, terminated, superseded, set aside, or revoked in accordance with law by the Tax Court.

SEC. 603. TITLE OF SPECIAL TRIAL JUDGE CHANGED TO MAGISTRATE JUDGE OF THE TAX COURT.

(a) In General.—Section 7443A is amended—

(1) by striking “special trial judges” in subsections (a) and (e) and inserting “magistrate judges of the Tax Court”,

(2) by striking “special trial judges of the court” in subsection (b) and inserting “magistrate judges of the Tax Court”, and

(3) by striking “special trial judge” in subsections (c) and (d) and inserting “magistrate judge of the Tax Court”.

(b) Conforming Amendments.—

(1) The heading of section 7443A is amended by striking “SPECIAL TRIAL JUDGES” and insert-
(2) The heading of section 7443A(b) is amended by striking “SPECIAL TRIAL JUDGES” and inserting “MAGISTRATE JUDGES OF THE TAX COURT”.

(3) The item relating to section 7443A in the table of sections for part I of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7443A. Magistrate judges of the Tax Court.”.

(4) The heading of section 7448 is amended by striking “SPECIAL TRIAL JUDGES” and inserting “MAGISTRATE JUDGES OF THE TAX COURT”.

(5) Section 7448 is amended—

(A) by striking “special trial judge’s” each place it appears in subsections (a)(6), (c)(1), (d), and (m)(1) and inserting “magistrate judge of the Tax Court’s”, and

(B) by striking “special trial judge” each place it appears other than in subsection (n) and inserting “magistrate judge of the Tax Court”.

(6) Section 7448(n) is amended—

(A) by striking “special trial judge which are allowable” and inserting “magistrate judge of the Tax Court which are allowable”, and
(B) by striking “special trial judge of the Tax Court” both places it appears and inserting “magistrate judge of the Tax Court”.

(7) The heading of section 7448(b)(2) is amended by striking “SPECIAL TRIAL JUDGES” and inserting “MAGISTRATE JUDGES OF THE TAX COURT”.

(8) The item relating to section 7448 in the table of sections for part I of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7448. Annuities to surviving spouses and dependent children of judges and magistrate judges of the Tax Court.”.

(9) Section 7456(a) is amended—

(A) by striking “special trial judge” each place it appears and inserting “magistrate judge”, and

(B) by striking “(or by the clerk” and inserting “of the Tax Court (or by the clerk”.

(10) Section 7466(a) is amended by striking “special trial judge” and inserting “magistrate judge”.

(11) Section 7470A is amended by striking “special trial judges” both places it appears in subsections (a) and (b) and inserting “magistrate judges”.
(12) Section 7471(a)(2)(A) is amended by striking “special trial judges” and inserting “magistrate judges”.

(13) Section 7471(c) is amended—

(A) by striking “SPECIAL TRIAL JUDGES” in the heading and inserting “MAGISTRATE JUDGES OF THE TAX COURT”, and

(B) by striking “special trial judges” and inserting “magistrate judges”.

SEC. 604. REPEAL OF DEADWOOD RELATED TO BOARD OF TAX APPEALS.

(a) Section 7459 is amended by striking subsection (f) and redesignating subsection (g) as subsection (f).

(b) Section 7447(a)(3) is amended to read as follows:

“(3) In any determination of length of service as judge or as a judge of the Tax Court of the United States there shall be included all periods (whether or not consecutive) during which an individual served as judge.”.