

115TH CONGRESS  
2D SESSION

# H. R. 5386

To ensure that taxpayers are provided access to case files prior to conference with staff of the Internal Revenue Service Office of Appeals.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2018

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

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## A BILL

To ensure that taxpayers are provided access to case files prior to conference with staff of the Internal Revenue Service Office of Appeals.

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 “IRS Fair Appeals Sav-  
5 ing Taxpayers Act” or as the “IRS FAST Act”.

6 **SEC. 2. ACCESS TO CASE FILES PRIOR TO CONFERENCE**

7 **WITH STAFF OF THE INTERNAL REVENUE**

8 **SERVICE OFFICE OF APPEALS.**

9 (a) IN GENERAL.—In the case of any taxpayer with  
10 respect to which a conference with the Internal Revenue

1 Service Office of Appeals has been scheduled, such tax-  
2 payer shall be provided access to the nonprivileged por-  
3 tions of the case file on record regarding the disputed  
4 issues not later than 10 days before the date of such con-  
5 ference.

6 (b) TAXPAYER ELECTION TO EXPEDITE CON-  
7 FERENCE.—If the taxpayer so elects, subsection (a) shall  
8 be applied by substituting “the date of such conference”  
9 for “10 days before the date of such conference”.

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