

116TH CONGRESS  
1ST SESSION

# H. R. 1825

To amend the Internal Revenue Code of 1986 to modernize the Office of the National Taxpayer Advocate.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 2019

Mr. LAHOOD (for himself and Mr. SUOZZI) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to modernize the Office of the National Taxpayer Advocate.

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. MODERNIZING THE OFFICE OF THE NATIONAL TAX-**  
7 **PAYER ADVOCATE.**

8 (a) IN GENERAL.—Section 7803(c) of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 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 90  
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11 modified or rescinded by a Deputy Commis-  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 (not later than 90 days after such modification  
14 or rescission) appeal to the Commissioner and  
15 the Commissioner shall (not later than 90 days  
16 after such appeal is made) ensure compliance  
17 with such directive as issued by the National  
18 Taxpayer Advocate or provide the National  
19 Taxpayer Advocate with a detailed description  
20 of the reasons for any modification or rescission  
21 made or upheld by the Commissioner pursuant  
22 to such appeal.”.

23           (b) REPORT TO CERTAIN COMMITTEES OF CONGRESS  
24 REGARDING DIRECTIVES.—Section 7803(c)(2)(B)(ii) of  
25 the Internal Revenue Code of 1986 is amended by redesign-

1 nating subclauses (VIII) through (XI) as subclauses (IX)  
2 through (XII), respectively, and by inserting after sub-  
3 clause (VII) the following new subclause:

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

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