

115TH CONGRESS
2D SESSION

H. R. 5444

[Report No. 115-]

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

APRIL 10, 2018

Ms. JENKINS of Kansas (for herself and Mr. LEWIS of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

APRIL --, 2018

Reported from the Committee on Ways and Means with an amendment

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on April 10, 2018]

A BILL

To amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, 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; ETC.**

4 (a) *SHORT TITLE.*—*This Act may be cited as the*
5 *“Taxpayer First Act”.*

6 (b) *AMENDMENT OF 1986 CODE.*—*Except as otherwise*
7 *expressly provided, whenever in this Act an amendment or*
8 *repeal is expressed in terms of an amendment to, or repeal*
9 *of, a section or other provision, the reference shall be consid-*
10 *ered to be made to a section or other provision of the Inter-*
11 *nal Revenue Code of 1986.*

12 (c) *TABLE OF CONTENTS.*—*The table of contents of this*
13 *Act is as follows:*

Sec. 1. Short title; etc.

TITLE I—INDEPENDENT APPEALS PROCESS

Sec. 101. Establishment of Internal Revenue Service Independent Office of Ap-
peals.

TITLE II—IMPROVED SERVICE

Sec. 201. Comprehensive customer service strategy.

Sec. 202. IRS Free File Program.

Sec. 203. Low-income exception for payments otherwise required in connection
with a submission of an offer-in-compromise.

TITLE III—SENSIBLE ENFORCEMENT

Sec. 301. Internal Revenue Service seizure requirements with respect to struc-
turing 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. Modification of procedures for issuance of third-party summons.

Sec. 305. Establishment of income threshold for referral to private debt collection.

Sec. 306. Reform of notice of contact of third parties.

Sec. 307. Modification of authority to issue designated summons.

Sec. 308. Limitation on access of non-Internal Revenue Service employees to re-
turns and return information.

TITLE IV—ORGANIZATIONAL MODERNIZATION

Sec. 401. Modification of title of Commissioner of Internal Revenue and related officials.

Sec. 402. Office of the National Taxpayer Advocate.

Sec. 403. Elimination of IRS Oversight Board.

Sec. 404. Modernization of Internal Revenue Service organizational structure.

TITLE V—TAX COURT

Sec. 501. Disqualification of judge or magistrate judge of the Tax Court.

Sec. 502. Opinions and judgments.

Sec. 503. Title of special trial judge changed to magistrate judge of the Tax Court.

Sec. 504. Repeal of deadwood related to Board of Tax Appeals.

1 ***TITLE I—INDEPENDENT***
 2 ***APPEALS PROCESS***

3 ***SEC. 101. ESTABLISHMENT OF INTERNAL REVENUE SERV-***
 4 ***ICE INDEPENDENT OFFICE OF APPEALS.***

5 (a) *IN GENERAL.*—*Section 7803 is amended by adding*
 6 *at the end the following new subsection:*

7 “(e) *INDEPENDENT OFFICE OF APPEALS.*—

8 “(1) *ESTABLISHMENT.*—*There is established in*
 9 *the Internal Revenue Service an office to be known as*
 10 *the ‘Internal Revenue Service Independent Office of*
 11 *Appeals’.*

12 “(2) *CHIEF OF APPEALS.*—

13 “(A) *IN GENERAL.*—*The Internal Revenue*
 14 *Service Independent Office of Appeals shall be*
 15 *under the supervision and direction of an official*
 16 *to be known as the ‘Chief of Appeals’. The Chief*
 17 *of Appeals shall report directly to the Adminis-*
 18 *trator of the Internal Revenue Service and shall*
 19 *be entitled to compensation at the same rate as*

1 *the highest rate of basic pay established for the*
2 *Senior Executive Service under section 5382 of*
3 *title 5, United States Code.*

4 “(B) *APPOINTMENT.*—*The Chief of Appeals*
5 *shall be appointed by the Administrator of the*
6 *Internal Revenue Service without regard to the*
7 *provisions of title 5, United States Code, relating*
8 *to appointments in the competitive service or the*
9 *Senior Executive Service.*

10 “(C) *QUALIFICATIONS.*—*An individual ap-*
11 *pointed under subparagraph (B) shall have expe-*
12 *rience and expertise in—*

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

15 “(ii) *a broad range of compliance*
16 *cases, and*

17 “(iii) *management of large service or-*
18 *ganizations.*

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

23 “(A) *is fair and impartial to both the Gov-*
24 *ernment and the taxpayer,*

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

4 “(C) enhances public confidence in the in-
5 tegrity and efficiency of the Internal Revenue
6 Service.

7 “(4) RIGHT OF APPEAL.—The resolution process
8 described in paragraph (3) shall be generally avail-
9 able to all taxpayers.

10 “(5) LIMITATION ON DESIGNATION OF CASES AS
11 NOT ELIGIBLE FOR REFERRAL TO INDEPENDENT OF-
12 FICE OF APPEALS.—

13 “(A) IN GENERAL.—If any taxpayer which
14 is in receipt of notice of deficiency authorized
15 under section 6212 requests referral to the Inter-
16 nal Revenue Service Independent Office of Ap-
17 peals and such request is denied, the Adminis-
18 trator of the Internal Revenue Service shall pro-
19 vide such taxpayer a written notice which—

20 “(i) provides a detailed description of
21 the facts involved, the basis for the decision
22 to deny the request, and a detailed expla-
23 nation of how the basis of such decision ap-
24 plies to such facts, and

1 “(ii) describes the procedures pro-
2 scribed under subparagraph (C) for pro-
3 testing the decision to deny the request.

4 “(B) REPORT TO CONGRESS.—The Admin-
5 istrator of the Internal Revenue Service shall
6 submit a written report to Congress on an an-
7 nual basis which includes the number of requests
8 described in subparagraph (A) which were de-
9 nied and the reasons (described by category) that
10 such requests were denied.

11 “(C) PROCEDURES FOR PROTESTING DE-
12 NIAL OF REQUEST.—The Administrator of the
13 Internal Revenue Service shall prescribe proce-
14 dures for protesting to the Administrator of the
15 Internal Revenue Service (personally and not
16 through any delegate) a denial of a request de-
17 scribed in subparagraph (A).

18 “(D) NOT APPLICABLE TO FRIVOLOUS POSI-
19 TIONS.—This paragraph shall not apply to a re-
20 quest for referral to the Internal Revenue Service
21 Independent Office of Appeals which is denied on
22 the basis that the issue involved is a frivolous po-
23 sition (within the meaning of section 6702(e)).

24 “(6) STAFF.—

1 “(A) *IN GENERAL.*—*All personnel in the In-*
2 *ternal Revenue Service Independent Office of Ap-*
3 *peals shall report to the Chief of Appeals.*

4 “(B) *ACCESS TO STAFF OF OFFICE OF THE*
5 *CHIEF COUNSEL.*—*The Chief of Appeals shall*
6 *have authority to obtain legal assistance and ad-*
7 *vice from the staff of the Office of the Chief*
8 *Counsel. The Chief Counsel shall ensure that*
9 *such assistance and advice is provided by staff of*
10 *the Office of the Chief Counsel who were not in-*
11 *involved in the case with respect to which such as-*
12 *istance and advice is sought and who are not*
13 *involved in preparing such case for litigation.*

14 “(7) *ACCESS TO CASE FILES.*—

15 “(A) *IN GENERAL.*—*In the case of any spec-*
16 *ified taxpayer with respect to which a conference*
17 *with the Internal Revenue Service Independent*
18 *Office of Appeals has been scheduled, the Chief of*
19 *Appeals shall ensure that such taxpayer is pro-*
20 *vided access to the nonprivileged portions of the*
21 *case file on record regarding the disputed issues*
22 *(other than documents provided by the taxpayer*
23 *to the Internal Revenue Service) not later than*
24 *10 days before the date of such conference.*

1 “(B) *TAXPAYER ELECTION TO EXPEDITE*
2 *CONFERENCE.—If the taxpayer so elects, sub-*
3 *paragraph (A) shall be applied by substituting*
4 *‘the date of such conference’ for ‘10 days before*
5 *the date of such conference’.*

6 “(C) *SPECIFIED TAXPAYER.—For purposes*
7 *of this paragraph—*

8 “(i) *IN GENERAL.—The term ‘specified*
9 *taxpayer’ means—*

10 “(I) *in the case of any taxpayer*
11 *who is a natural person, a taxpayer*
12 *whose adjusted gross income does not*
13 *exceed \$400,000, and*

14 “(II) *in the case of any other tax-*
15 *payer, a taxpayer whose gross receipts*
16 *do not exceed \$5,000,000.*

17 “(ii) *AGGREGATION RULE.—Rules*
18 *similar to the rules of section 448(c)(2)*
19 *shall apply for purposes of clause (i)(II).”.*

20 (b) *CONFORMING AMENDMENTS.—*

21 (1) *The following provisions are each amended*
22 *by striking “Internal Revenue Service Office of Ap-*
23 *peals” and inserting “Internal Revenue Service Inde-*
24 *pendent Office of Appeals”:*

25 (A) *Section 6015(c)(4)(B)(i)(I).*

1 (B) Section 6320(b)(1).

2 (C) Subsections (b)(1) and (d)(3) of section
3 6330.

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

5 (E) Section 6621(c)(2)(A)(i).

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

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

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

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

12 (J) Section 7612(c)(2)(A).

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

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

19 (c) OTHER REFERENCES.—Any reference in any pro-
20 vision of law, or regulation or other guidance, to the Inter-
21 nal Revenue Service Office of Appeals shall be treated as
22 a reference to the Internal Revenue Service Independent Of-
23 fice of Appeals.

24 (d) SAVINGS PROVISIONS.—Rules similar to the rules
25 of paragraphs (2) through (6) of section 1001(b) of the In-

1 *ternal Revenue Service Restructuring and Reform Act of*
2 *1998 shall apply for purposes of this section (and the*
3 *amendments made by this section).*

4 *(e) EFFECTIVE DATE.—*

5 *(1) IN GENERAL.—Except as otherwise provided*
6 *in this subsection, the amendments made by this sec-*
7 *tion shall take effect on the date of the enactment of*
8 *this Act.*

9 *(2) ACCESS TO CASE FILES.—Section 7803(e)(7)*
10 *of the Internal Revenue Code of 1986, as added by*
11 *subsection (a), shall apply to conferences occurring*
12 *after the date which is 1 year after the date of the en-*
13 *actment of this Act.*

14 **TITLE II—IMPROVED SERVICE**

15 **SEC. 201. COMPREHENSIVE CUSTOMER SERVICE STRATEGY.**

16 *(a) IN GENERAL.—Not later than the date which is*
17 *1 year after the date of the enactment of this Act, the Sec-*
18 *retary of the Treasury, after consultation with the National*
19 *Taxpayer Advocate, shall submit to Congress a written com-*
20 *prehensive customer service strategy for the Internal Rev-*
21 *enue Service. Such strategy shall include—*

22 *(1) a plan to provide assistance to taxpayers*
23 *that is secure, designed to meet reasonable taxpayer*
24 *expectations, and adopts appropriate best practices of*
25 *customer service provided in the private sector, in-*

1 *cluding online services, telephone call back services,*
2 *and training of employees providing customer serv-*
3 *ices,*

4 *(2) a thorough assessment of the services that the*
5 *Internal Revenue Service can co-locate with other*
6 *Federal services or offer as self-service options,*

7 *(3) proposals to improve Internal Revenue Serv-*
8 *ice customer service in the short term (the current*
9 *and following fiscal year), medium term (approx-*
10 *imately 3 to 5 fiscal years), and long term (approx-*
11 *imately 10 fiscal years),*

12 *(4) a plan to update guidance and training ma-*
13 *terials for customer service employees of the Internal*
14 *Revenue Service, including the Internal Revenue*
15 *Manual, to reflect such strategy, and*

16 *(5) identified metrics and benchmarks for quan-*
17 *titatively measuring the progress of the Internal Rev-*
18 *enue Service in implementing such strategy.*

19 *(b) UPDATED GUIDANCE AND TRAINING MATE-*
20 *RIALS.—Not later than 2 years after the date of the enact-*
21 *ment of this Act, the Secretary of the Treasury shall make*
22 *available the updated guidance and training materials de-*
23 *scribed in subsection (a)(4) (including the Internal Revenue*
24 *Manual). Such updated guidance and training materials*
25 *(including the Internal Revenue Manual) shall be written*

1 *in a manner so as to be easily understood by customer serv-*
2 *ice employees of the Internal Revenue Service and shall pro-*
3 *vide clear instructions.*

4 **SEC. 202. IRS FREE FILE PROGRAM.**

5 *(a) IN GENERAL.—*

6 *(1) The Secretary of the Treasury, or the Sec-*
7 *retary's delegate, shall continue to operate the IRS*
8 *Free File Program as established by the Internal Rev-*
9 *enue Service and published in the Federal Register on*
10 *November 4, 2002 (67 Fed. Reg. 67247), including*
11 *any subsequent agreements and governing rules estab-*
12 *lished pursuant thereto.*

13 *(2) The IRS Free File Program shall continue to*
14 *provide free commercial-type online individual in-*
15 *come tax preparation and electronic filing services to*
16 *the lowest 70 percent of taxpayers by adjusted gross*
17 *income. The number of taxpayers eligible to receive*
18 *such services each year shall be calculated by the In-*
19 *ternal Revenue Service annually based on prior year*
20 *aggregate taxpayer adjusted gross income data.*

21 *(3) In addition to the services described in para-*
22 *graph (2), and in the same manner, the IRS Free*
23 *File Program shall continue to make available to all*
24 *taxpayers (without regard to income) a basic, online*
25 *electronic fillable forms utility.*

1 *offer-in-compromise, shall not apply to any offer-in-*
2 *compromise with respect to a taxpayer who is an in-*
3 *dividual with adjusted gross income, as determined*
4 *for the most recent taxable year for which such infor-*
5 *mation is available, which does not exceed 250 per-*
6 *cent of the applicable poverty level (as determined by*
7 *the Secretary).”.*

8 *(b) EFFECTIVE DATE.—The amendment made by this*
9 *section shall apply to offers-in-compromise submitted after*
10 *the date of the enactment of this Act.*

11 ***TITLE III—SENSIBLE***
12 ***ENFORCEMENT***

13 ***SEC. 301. INTERNAL REVENUE SERVICE SEIZURE REQUIRE-***
14 ***MENTS WITH RESPECT TO STRUCTURING***
15 ***TRANSACTIONS.***

16 *Section 5317(c)(2) of title 31, United States Code, is*
17 *amended—*

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

20 *“(A) IN GENERAL.—Any property”; and*

21 *(2) by adding at the end the following:*

22 *“(B) INTERNAL REVENUE SERVICE SEIZURE*
23 *REQUIREMENTS WITH RESPECT TO STRUCTURING*
24 *TRANSACTIONS.—*

1 “(i) *PROPERTY DERIVED FROM AN IL-*
2 *LEGAL SOURCE.—Property may only be*
3 *seized by the Internal Revenue Service pur-*
4 *suant to subparagraph (A) by reason of a*
5 *claimed violation of section 5324 if the*
6 *property to be seized was derived from an*
7 *illegal source or the funds were structured*
8 *for the purpose of concealing the violation of*
9 *a criminal law or regulation other than sec-*
10 *tion 5324.*

11 “(ii) *NOTICE.—Not later than 30 days*
12 *after property is seized by the Internal Rev-*
13 *enue Service pursuant to subparagraph (A),*
14 *the Internal Revenue Service shall—*

15 “(I) *make a good faith effort to*
16 *find all persons with an ownership in-*
17 *terest in such property; and*

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

21 “(iii) *EXTENSION OF NOTICE UNDER*
22 *CERTAIN CIRCUMSTANCES.—The Internal*
23 *Revenue Service may apply to a court of*
24 *competent jurisdiction for one 30-day exten-*
25 *sion of the notice requirement under clause*

1 (ii) if the Internal Revenue Service can es-
2 tablish probable cause of an imminent
3 threat to national security or personal safe-
4 ty necessitating such extension.

5 “(iv) *POST-SEIZURE HEARING.*—If a
6 person with a property interest in property
7 seized pursuant to subparagraph (A) by the
8 Internal Revenue Service requests a hearing
9 by a court of competent jurisdiction within
10 30 days after the date on which notice is
11 provided under subclause (ii), such property
12 shall be returned unless the court holds an
13 adversarial hearing and finds within 30
14 days of such request (or such longer period
15 as the court may provide, but only on re-
16 quest of an interested party) that there is
17 probable cause to believe that there is a vio-
18 lation of section 5324 involving such prop-
19 erty and probable cause to believe that the
20 property to be seized was derived from an
21 illegal source or the funds were structured
22 for the purpose of concealing the violation of
23 a criminal law or regulation other than sec-
24 tion 5324.”.

1 **SEC. 302. EXCLUSION OF INTEREST RECEIVED IN ACTION**
2 **TO RECOVER PROPERTY SEIZED BY THE IN-**
3 **TERNAL REVENUE SERVICE BASED ON**
4 **STRUCTURING TRANSACTION.**

5 (a) *IN GENERAL.*—Part III of subchapter B of chapter
6 1 is amended by inserting before section 140 the following
7 new section:

8 **“SEC. 139G. INTEREST RECEIVED IN ACTION TO RECOVER**
9 **PROPERTY SEIZED BY THE INTERNAL REV-**
10 **ENUE SERVICE BASED ON STRUCTURING**
11 **TRANSACTION.**

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

18 (b) *CLERICAL AMENDMENT.*—The table of sections for
19 part III of subchapter B of chapter 1 is amended by insert-
20 ing before the item relating to section 140 the following new
21 item:

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

22 (c) *EFFECTIVE DATE.*—The amendments made by this
23 section shall apply to interest received on or after the date
24 of the enactment of this Act.

1 **SEC. 303. CLARIFICATION OF EQUITABLE RELIEF FROM**
2 **JOINT LIABILITY.**

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

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

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

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

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

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

15 “(f) *EQUITABLE RELIEF.*—

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

18 “(A) *taking into account all the facts and*
19 *circumstances, it is inequitable to hold the indi-*
20 *vidual liable for any unpaid tax or any defi-*
21 *ciency (or any portion of either), and*

22 “(B) *relief is not available to such indi-*
23 *vidual under subsection (b) or (c),*

24 *the Secretary may relieve such individual of such li-*
25 *ability.*

1 “(2) *LIMITATION.*—*A request for equitable relief*
2 *under this subsection may be made with respect to*
3 *any portion of any liability that—*

4 “(A) *has not been paid, provided that such*
5 *request is made before the expiration of the ap-*
6 *plicable period of limitation under section 6502,*
7 *or*

8 “(B) *has been paid, provided that such re-*
9 *quest is made during the period in which the in-*
10 *dividual could submit a timely claim for refund*
11 *or credit of such payment.”.*

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

15 **SEC. 304. MODIFICATION OF PROCEDURES FOR ISSUANCE**
16 **OF THIRD-PARTY SUMMONS.**

17 (a) *IN GENERAL.*—*Section 7609(f) is amended by add-*
18 *ing at the end the following flush sentence:*

19 *“The Secretary shall not issue any summons described in*
20 *the preceding sentence unless the information sought to be*
21 *obtained is narrowly tailored to information that pertains*
22 *to the failure (or potential failure) of the person or group*
23 *or class of persons referred to in paragraph (2) to comply*
24 *with one or more provisions of the internal revenue law*

1 *which have been identified for purposes of such para-*
2 *graph.”.*

3 (b) *EFFECTIVE DATE.*—*The amendments made by this*
4 *section shall apply to summonses served after the date of*
5 *the enactment of this Act.*

6 **SEC. 305. ESTABLISHMENT OF INCOME THRESHOLD FOR**
7 **REFERRAL TO PRIVATE DEBT COLLECTION.**

8 (a) *IN GENERAL.*—*Section 6306(d)(3) is amended by*
9 *striking “or” at the end of subparagraph (C), by adding*
10 *“or” at the end of subparagraph (D), and by inserting after*
11 *subparagraph (D) the following new subparagraph:*

12 “(E) *in the case of a tax receivable which*
13 *is identified by the Secretary (or the Secretary’s*
14 *delegate) during the period beginning on the date*
15 *which is 180 days after the date of the enactment*
16 *of this Act and ending on December 31, 2019, a*
17 *taxpayer who is an individual with adjusted*
18 *gross income, as determined for the most recent*
19 *taxable year for which such information is avail-*
20 *able, which does not exceed 250 percent of the*
21 *applicable poverty level (as determined by the*
22 *Secretary),”.*

23 (b) *EFFECTIVE DATE.*—*The amendments made by this*
24 *section shall apply to tax receivables identified by the Sec-*

1 *retary (or the Secretary's delegate) after the date which is*
2 *180 days after the date of the enactment of this Act.*

3 **SEC. 306. REFORM OF NOTICE OF CONTACT OF THIRD PAR-**
4 **TIES.**

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

7 *“(1) GENERAL NOTICE.—An officer or employee*
8 *of the Internal Revenue Service may not contact any*
9 *person other than the taxpayer with respect to the de-*
10 *termination or collection of the tax liability of such*
11 *taxpayer unless such contact occurs during a period*
12 *(not greater than 1 year) which is specified in a no-*
13 *tice which—*

14 *“(A) informs the taxpayer that contacts*
15 *with persons other than the taxpayer are in-*
16 *tended to be made during such period, and*

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

20 *Nothing in the preceding sentence shall prevent the*
21 *issuance of notices to the same taxpayer with respect*
22 *to the same tax liability with periods specified therein*
23 *that, in the aggregate, exceed 1 year. A notice shall*
24 *not be issued under this paragraph unless there is an*
25 *intent at the time such notice is issued to contact per-*

1 *sons other than the taxpayer during the period speci-*
2 *fied in such notice. The preceding sentence shall not*
3 *prevent the issuance of a notice if the requirement of*
4 *such sentence is met on the basis of the assumption*
5 *that the information sought to be obtained by such*
6 *contact will not be obtained by other means before*
7 *such contact.”.*

8 *(b) EFFECTIVE DATE.—The amendment made by this*
9 *section shall apply to notices provided, and contacts of per-*
10 *sons made, after the date which is 45 days after the date*
11 *of the enactment of this Act.*

12 **SEC. 307. MODIFICATION OF AUTHORITY TO ISSUE DES-**
13 **IGNATED SUMMONS.**

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

16 *“(i) the issuance of such summons is*
17 *preceded by a review and written approval*
18 *of such issuance by the Administrator of the*
19 *relevant operating division of the Internal*
20 *Revenue Service and the Chief Counsel*
21 *which—*

22 *“(I) states facts clearly estab-*
23 *lishing that the Secretary has made*
24 *reasonable requests for the information*
25 *that is the subject of the summons, and*

1 “(II) is attached to such sum-
2 mons,”.

3 (b) *ESTABLISHMENT THAT REASONABLE REQUESTS*
4 *FOR INFORMATION WERE MADE.*—Subsection (j) of section
5 6503 is amended by adding at the end the following new
6 paragraph:

7 “(4) *ESTABLISHMENT THAT REASONABLE RE-*
8 *QUESTS FOR INFORMATION WERE MADE.*—In any
9 court proceeding described in paragraph (3), the Sec-
10 retary shall establish that reasonable requests were
11 made for the information that is the subject of the
12 summons.”.

13 (c) *EFFECTIVE DATE.*—The amendments made by this
14 section shall apply to summonses issued after the date of
15 the enactment of this Act.

16 **SEC. 308. LIMITATION ON ACCESS OF NON-INTERNAL REV-**
17 **ENUE SERVICE EMPLOYEES TO RETURNS AND**
18 **RETURN INFORMATION.**

19 (a) *IN GENERAL.*—Section 7602 is amended by adding
20 at the end the following new subsection:

21 “(f) *LIMITATION ON ACCESS OF PERSONS OTHER*
22 *THAN INTERNAL REVENUE SERVICE OFFICERS AND EM-*
23 *PLOYEES.*—The Secretary shall not, under the authority of
24 section 6103(n), provide any books, papers, records, or other
25 data obtained pursuant to this section to any person au-

1 *thorized under section 6103(n), except when such person re-*
2 *quires such information for the sole purpose of providing*
3 *expert evaluation and assistance to the Internal Revenue*
4 *Service. No person other than an officer or employee of the*
5 *Internal Revenue Service or the Office of Chief Counsel*
6 *may, on behalf of the Secretary, question a witness under*
7 *oath whose testimony was obtained pursuant to this sec-*
8 *tion.”.*

9 *(b) EFFECTIVE DATE.—*

10 *(1) IN GENERAL.—Except as provided in para-*
11 *graph (2), the amendment made by this section shall*
12 *take effect on the date of the enactment of this Act.*

13 *(2) APPLICATION TO CONTRACTS IN EFFECT.—*
14 *The amendment made by this section shall apply to*
15 *any contract in effect under section 6103(n) of the In-*
16 *ternal Revenue Code of 1986, pursuant to temporary*
17 *Treasury Regulation section 301.7602–1T proposed in*
18 *Internal Revenue Bulletin 2014–28, Treasury Regula-*
19 *tion section 301.7602–1(b)(3), or any similar or suc-*
20 *cessor regulation, that is in effect on the date of the*
21 *enactment of this Act.*

1 **TITLE IV—ORGANIZATIONAL**
2 **MODERNIZATION**

3 **SEC. 401. MODIFICATION OF TITLE OF COMMISSIONER OF**
4 **INTERNAL REVENUE AND RELATED OFFI-**
5 **CIALS.**

6 (a) *IN GENERAL.*—Section 7803(a)(1)(A) is amended
7 by striking “Commissioner of Internal Revenue” and in-
8 serting “Administrator of the Internal Revenue Service”.

9 (b) *CONFORMING AMENDMENTS RELATED TO SECTION*
10 *7803.*—

11 (1) *Subsections (a)(1)(B), (a)(1)(C), (b)(3),*
12 *(c)(1)(B)(i), and (c)(1)(B)(ii) of section 7803 are each*
13 *amended by striking “Commissioner of Internal Rev-*
14 *enue” and inserting “Administrator of the Internal*
15 *Revenue Service”.*

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

18 (3) *Subsections (a)(1)(D), (a)(1)(E), (a)(2),*
19 *(a)(3), (a)(4), (b)(2)(A), (b)(2)(D), (b)(3),*
20 *(c)(2)(B)(iii), (c)(2)(C)(iv), and (c)(3) of section*
21 *7803, as amended by the preceding paragraphs of this*
22 *subsection, are amended by striking “Commissioner”*
23 *each place it appears therein and inserting “Admin-*
24 *istrator”.*

1 (4) *The heading of section 7803 is amended by*
2 *striking “**COMMISSIONER OF INTERNAL REV-***
3 ***ENUE**” and inserting “**ADMINISTRATOR OF THE***
4 ***INTERNAL REVENUE SERVICE**”.*

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

9 (6) *The heading of section 7803(c)(3) is amended*
10 *by striking “COMMISSIONER” and inserting “ADMIN-*
11 *ISTRATOR”.*

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

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

15 (c) *OTHER CONFORMING AMENDMENTS TO THE IN-*
16 *TERNAL REVENUE CODE OF 1986.—*

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

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

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

25 (4) *Section 6707A(d) is amended—*

1 (A) in paragraph (1), by striking “Commis-
2 sioner of Internal Revenue” and inserting “Ad-
3 ministrators of the Internal Revenue Service”,
4 and

5 (B) in paragraph (3), by striking “Commis-
6 sioner” each place it appears and inserting “Ad-
7 ministrators”.

8 (5)(A) Subsections (a) and (g) of section 7345
9 are each amended by striking “Commissioner of In-
10 ternal Revenue” and inserting “Administrators of the
11 Internal Revenue Service”.

12 (B) Section 7345(g) is amended—

13 (i) by striking “Deputy Commissioner for
14 Services and Enforcement” and inserting “Dep-
15 uty Administrator for Services and Enforce-
16 ment”, and

17 (ii) by striking “Commissioner of an oper-
18 ating division” and inserting “Administrators of
19 an operating division”.

20 (C) Subsections (c)(1), (d) and (e)(1) of section
21 7345 are each amended by striking “Commissioner”
22 each place it appears therein and inserting “Admin-
23 istrators”.

1 (6) *Section 7435(e) is amended by striking*
2 *“Commissioner” each place it appears therein and in-*
3 *serting “Administrator”.*

4 (7) *Section 7409(a)(2)(B) is amended by strik-*
5 *ing “Commissioner of Internal Revenue” and insert-*
6 *ing “Administrator of the Internal Revenue Service”.*

7 (8) *Section 7608(c) is amended—*

8 (A) *in paragraph (1), by striking “the Com-*
9 *missioner of Internal Revenue (or, if designated*
10 *by the Commissioner, the Deputy Commissioner*
11 *or an Assistant Commissioner of Internal Rev-*
12 *enue)” and inserting “the Administrator of the*
13 *Internal Revenue Service (or, if designated by*
14 *the Administrator, the Deputy Administrator or*
15 *an Assistant Administrator of the Internal Rev-*
16 *enue Service)”*, and

17 (B) *in paragraph (2) by striking “Commis-*
18 *sioner” and inserting “Administrator”.*

19 (9) *Section 7611(b)(3)(C) is amended by striking*
20 *“regional commissioner” and inserting “regional ad-*
21 *ministrator”.*

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

24 “(13) *ADMINISTRATOR.—The term ‘Adminis-*
25 *trator’, except where the context clearly indicates oth-*

1 *erwise, means the Administrator of the Internal Rev-*
2 *enue Service.”.*

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

6 *(B) Subsections (a), (b)(1), and (b)(2) of section*
7 *7804(a), as amended by subparagraph (A), are each*
8 *amended by striking “Commissioner” each place it*
9 *appears therein and inserting “Administrator”.*

10 *(12) Section 7811(c)(1) is amended by striking*
11 *“the Commissioner of Internal Revenue, or the Dep-*
12 *uty Commissioner of Internal Revenue” and inserting*
13 *“the Administrator of the Internal Revenue Service,*
14 *or the Deputy Commissioner of the Internal Revenue*
15 *Service”.*

16 *(d) AMENDMENTS TO SECTION 8D OF THE INSPECTOR*
17 *GENERAL ACT OF 1978.—*

18 *(1) Subsections (g)(2), (k)(1)(C), (l)(1), and*
19 *(l)(2)(A) of section 8D of the Inspector General Act*
20 *of 1978 are each amended by striking “Commissioner*
21 *of Internal Revenue” and inserting “Administrator of*
22 *the Internal Revenue Service”.*

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

1 (e) *OTHER REFERENCES.*—Any reference in any pro-
2 vision of law, or regulation or other guidance, to the Com-
3 missioner of Internal Revenue, or to any Deputy or Assist-
4 ant Commissioner of Internal Revenue, or to a Commis-
5 sioner of any division or region of the Internal Revenue
6 Service, shall be treated as a reference to the Administrator
7 of the Internal Revenue Service, or to the appropriate Dep-
8 uty or Assistant Administrator of the Internal Revenue
9 Service, or to the appropriate Administrator of such divi-
10 sion or region, respectively.

11 (f) *CONTINUITY.*—In the case of any individual ap-
12 pointed by the President, by and with the advice and con-
13 sent of the Senate, as Commissioner of Internal Revenue
14 under section 7803(a)(1)(A) of the Internal Revenue Code
15 of 1986, and serving in such position immediately before
16 the date of the enactment of this Act, the amendments made
17 by this section shall be construed as changing the title of
18 such individual and shall not be construed to—

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

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

23 **SEC. 402. OFFICE OF THE NATIONAL TAXPAYER ADVOCATE.**

24 (a) *TAXPAYER ADVOCATE DIRECTIVES.*—

1 (1) *IN GENERAL.*—Section 7803(c) is amended
2 by adding at the end the following new paragraph:

3 “(5) *TAXPAYER ADVOCATE DIRECTIVES.*—In the
4 case of any Taxpayer Advocate Directive issued by
5 the National Taxpayer Advocate pursuant to a dele-
6 gation of authority from the Administrator of the In-
7 ternal Revenue Service—

8 “(A) the Administrator or a Deputy Ad-
9 ministrators shall modify, rescind, or ensure com-
10 pliance with such directive not later than 90
11 days after the issuance of such directive, and

12 “(B) in the case of any directive which is
13 modified or rescinded by a Deputy Adminis-
14 trator, the National Taxpayer Advocate may
15 (not later than 90 days after such modification
16 or rescission) appeal to the Administrator and
17 the Administrator shall (not later than 90 days
18 after such appeal is made) ensure compliance
19 with such directive as issued by the National
20 Taxpayer Advocate or provide the National Tax-
21 payer Advocate with a detailed description of the
22 reasons for any modification or rescission made
23 or upheld by the Administrator pursuant to such
24 appeal.”.

1 (2) *REPORT TO CERTAIN COMMITTEES OF CON-*
2 *GRESS REGARDING DIRECTIVES.*—Section
3 *7803(c)(2)(B)(ii) is amended by redesignating sub-*
4 *clauses (VIII) through (XI) as subclauses (IX) through*
5 *(XII), respectively, and by inserting after subclause*
6 *(VII) the following new subclause:*

7 *“(VIII) identify any Taxpayer*
8 *Advocate Directive which was not hon-*
9 *ored by the Internal Revenue Service*
10 *in a timely manner, as specified under*
11 *paragraph (5);”.*

12 (b) *NATIONAL TAXPAYER ADVOCATE ANNUAL RE-*
13 *PORTS TO CONGRESS.*—

14 (1) *INCLUSION OF MOST SERIOUS TAXPAYER*
15 *PROBLEMS.*—Section 7803(c)(2)(B)(i)(III) is amend-
16 *ed by striking “at least 20” and inserting “the 10”.*

17 (2) *COORDINATION WITH TREASURY INSPECTOR*
18 *GENERAL FOR TAX ADMINISTRATION.*—Section
19 *7803(c)(2) is amended by adding at the end the fol-*
20 *lowing new subparagraph: .*

21 *“(E) COORDINATION WITH TREASURY IN-*
22 *SPECTOR GENERAL FOR TAX ADMINISTRATION.*—
23 *Before beginning any research or study, the Na-*
24 *tional Taxpayer Advocate shall coordinate with*
25 *the Treasury Inspector General for Tax Admin-*

1 *istration to ensure that the National Taxpayer*
2 *Advocate does not duplicate any action that the*
3 *Treasury Inspector General for Tax Administra-*
4 *tion has already undertaken or has a plan to un-*
5 *dertake.”.*

6 *(3) STATISTICAL SUPPORT.—*

7 *(A) IN GENERAL.—Section 6108 is amended*
8 *by adding at the end the following new sub-*
9 *section:*

10 *“(d) STATISTICAL SUPPORT FOR NATIONAL TAXPAYER*
11 *ADVOCATE.—The Secretary shall, upon request of the Na-*
12 *tional Taxpayer Advocate, provide the National Taxpayer*
13 *Advocate with statistical support in connection with the*
14 *preparation by the National Taxpayer Advocate of the an-*
15 *nual report described in section 7803(c)(2)(B)(ii). Such sta-*
16 *tistical support shall include statistical studies, compila-*
17 *tions, and the review of information provided by the Na-*
18 *tional Taxpayer Advocate for statistical validity and sound*
19 *statistical methodology.”.*

20 *(B) DISCLOSURE OF REVIEW.—Section*
21 *7803(c)(2)(B)(ii), as amended by subsection (a),*
22 *is amended by redesignating subclause (XII) as*
23 *subclause (XIII) and by inserting after subclause*
24 *(XI) the following new subclause:*

1 “(XII) with respect to any statis-
2 tical information included in such re-
3 port, include a statement of whether
4 such statistical information was re-
5 viewed or provided by the Secretary
6 under section 6108(d) and, if so,
7 whether the Secretary determined such
8 information to be statistically valid
9 and based on sound statistical method-
10 ology.”.

11 (C) CONFORMING AMENDMENT.—Section
12 7803(c)(2)(B)(iii) is amended by adding at the
13 end the following: “The preceding sentence shall
14 not apply with respect to statistical information
15 provided to the Secretary for review, or received
16 from the Secretary, under section 6108(d).”.

17 (c) SALARY OF NATIONAL TAXPAYER ADVOCATE.—Sec-
18 tion 7803(c)(1)(B)(i) is amended by striking “, or, if the
19 Secretary of the Treasury so determines, at a rate fixed
20 under section 9503 of such title”.

21 (d) EFFECTIVE DATE.—

22 (1) IN GENERAL.—Except as otherwise provided
23 in this subsection, the amendments made by this sec-
24 tion shall take effect on the date of the enactment of
25 this Act.

1 (2) *SALARY OF NATIONAL TAXPAYER ADVOCATE.*—*The amendment made by subsection (c) shall*
2 *apply to compensation paid to individuals appointed*
3 *as the National Taxpayer Advocate after the date of*
4 *the enactment of this Act.*

6 **SEC. 403. ELIMINATION OF IRS OVERSIGHT BOARD.**

7 (a) *IN GENERAL.*—*Subchapter A of chapter 80 is*
8 *amended by striking section 7802 (and by striking the item*
9 *relating to such section in the table of sections of such sub-*
10 *chapter).*

11 (b) *CONFORMING AMENDMENTS.*—

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

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

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

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

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

24 (6) *Section 8D of the Inspector General Act of*
25 *1978 is amended—*

1 (A) in subsections (g)(2) and (h), by strik-
2 ing “the Internal Revenue Service Oversight
3 Board and”,

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

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

8 **SEC. 404. MODERNIZATION OF INTERNAL REVENUE SERV-**
9 **ICE ORGANIZATIONAL STRUCTURE.**

10 (a) *IN GENERAL.*—Not later than September 30, 2020,
11 the Administrator of the Internal Revenue Service shall sub-
12 mit to Congress a comprehensive written plan to redesign
13 the organization of the Internal Revenue Service. Such plan
14 shall—

15 (1) ensure the successful implementation of the
16 priorities specified by Congress in this Act,

17 (2) prioritize taxpayer services to ensure that all
18 taxpayers easily and readily receive the assistance
19 that they need,

20 (3) streamline the structure of the agency includ-
21 ing minimizing the duplication of services and re-
22 sponsibilities within the agency,

23 (4) best position the Internal Revenue Service to
24 combat cybersecurity and other threats to the Internal
25 Revenue Service, and

1 **SEC. 502. OPINIONS AND JUDGMENTS.**

2 (a) *IN GENERAL.*—Section 7459 is amended by strik-
3 *ing all the precedes subsection (c) and inserting the fol-*
4 *lowing:*

5 **“SEC. 7459. OPINIONS AND JUDGMENTS.**

6 “(a) *REQUIREMENT.*—An opinion upon any pro-
7 *ceeding instituted before the Tax Court and a judgment*
8 *thereon shall be made as quickly as practicable. The judg-*
9 *ment shall be made by a judge in accordance with the opin-*
10 *ion of the Tax Court, and such judgment so made shall,*
11 *when entered, be the judgment of the Tax Court.*

12 “(b) *INCLUSION OF FINDINGS OF FACT IN OPINION.*—
13 *It shall be the duty of the Tax Court and of each division*
14 *to include in its opinion or memorandum opinion upon*
15 *any proceeding, its findings of fact. The Tax Court shall*
16 *issue in writing all of its findings of fact, opinions, and*
17 *memorandum opinions. Subject to such conditions as the*
18 *Tax Court may by rule provide, the requirements of this*
19 *subsection and of section 7460 are met if findings of fact*
20 *or opinion are stated orally and recorded in the transcript*
21 *of the proceedings.”.*

22 (b) *CONFORMING AMENDMENTS TO SECTION 7459.*—

23 (1) *Subsections (c), (d), (e), and (f) of section*
24 *7459 are each amended by striking “decision” each*
25 *place it appears and inserting “judgment”.*

1 (2) *The headings of subsections (c), (d), and (e)*
2 *of section 7459 are each amended by striking “DECI-*
3 *SION” and inserting “JUDGMENT”.*

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

“Sec. 7459. Opinions and judgments.”.

7 (c) *OTHER CONFORMING AMENDMENTS.—*

8 (1) *The following provisions are each amended*
9 *by striking “decision” and inserting “judgment”:*

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

11 (B) *Section 6213(a).*

12 (C) *Section 6214(d).*

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

14 (E) *Section 6226(g).*

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

16 (G) *Subsections (a)(3)(B) and (c)(1)(A)(ii)*
17 *of section 6230.*

18 (H) *Section 6247(d).*

19 (I) *Section 6252(e).*

20 (J) *Section 6404(h)(2)(C).*

21 (K) *Section 6503(a)(1).*

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

23 (M) *Subsections (c), (f), and (g) of section*
24 *6861.*

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

1 (O) Section 7428(a).

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

3 (Q) Section 7430(f)(3).

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

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

6 (T) Subsections (a)(4), (b), and (d) of sec-
7 tion 7463.

8 (U) Subsections (a)(2)(B) and (b)(4) of sec-
9 tion 7476.

10 (V) Section 7477(a).

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

12 (X) Subsections (a)(2) and (c) of section
13 7479.

14 (2) The following provisions are each amended
15 by striking “decision” each place it appears and in-
16 serting “judgment”:

17 (A) Subsections (a) and (b)(3) of section
18 6215.

19 (B) Section 6226(h).

20 (C) Section 6247(e).

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

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

23 (F) Section 7422.

24 (G) Subsections (a) and (b) of section 7460.

1 (H) Subsections (a), (b), (c), and (d) of sec-
2 tion 7463.

3 (I) Section 7482.

4 (J) Section 7483.

5 (K) Section 7485(b).

6 (L) Section 7481.

7 (3) Sections 7422 and 7482 are each amended by
8 striking “decisions” each place it appears and insert-
9 ing “judgments”.

10 (4) Section 7430(f)(1) is amended by striking
11 “decision or” both places it appears.

12 (5) Subsections (a) and (b) of section 7460 are
13 each amended by striking “report” each place it ap-
14 pears and inserting “opinion”.

15 (6) Section 7461(a) is amended—

16 (A) by striking “reports” and inserting
17 “opinions”, and

18 (B) by striking “report” and inserting
19 “opinion”.

20 (7) Section 7462 is amended by striking “re-
21 ports” each place it appears and inserting “opin-
22 ions”.

23 (8) Section 7487(1) is amended by striking “de-
24 cisions” and inserting “judgments”.

1 (9) *The headings of sections 6214(b), 7463(b),*
2 *7481(a), 7481(b), 7481(d), and 7485(b) are each*
3 *amended by striking “DECISIONS” and inserting*
4 *“JUDGMENTS”.*

5 (10) *The headings of sections 6226(h), 6247(e),*
6 *6861(c), 6861(d), 7443A(c), 7481(a)(2), and*
7 *7481(a)(3) are each amended by striking “DECISION”*
8 *and inserting “JUDGMENT”.*

9 (11) *The headings of sections 6863(b)(2),*
10 *6863(b)(3), 7430(f)(3), and 7482(a)(2)(B) are each*
11 *amended by striking “DECISION” and inserting*
12 *“JUDGMENT”.*

13 (12) *The heading of section 7436(c)(2) is amend-*
14 *ed by striking “DECISIONS” and inserting “JUDG-*
15 *MENT”.*

16 (13) *The heading of section 7460(a) is amended*
17 *by striking “REPORTS” and inserting “OPINIONS”.*

18 (14) *The heading of section 7462 is amended by*
19 *striking “REPORTS” and inserting “OPINIONS”.*

20 (15) *The heading of subchapter D of chapter 76*
21 *is amended by striking “**Decisions**” and inserting*
22 *“**Judgments**”.*

23 (16) *The heading of section 7481 is amended by*
24 *striking “DECISION” and inserting “JUDGMENT”.*

1 (1) *by striking “special trial judges” in sub-*
2 *sections (a) and (e) and inserting “magistrate judges*
3 *of the Tax Court”,*

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

7 (3) *by striking “special trial judge” in sub-*
8 *sections (c) and (d) and inserting “magistrate judge*
9 *of the Tax Court”.*

10 (b) *CONFORMING AMENDMENTS.—*

11 (1) *The heading of section 7443A is amended by*
12 *striking “**SPECIAL TRIAL JUDGES**” and inserting*
13 *“**MAGISTRATE JUDGES OF THE TAX COURT**”.*

14 (2) *The heading of section 7443A(b) is amended*
15 *by striking “SPECIAL TRIAL JUDGES” and inserting*
16 *“MAGISTRATE JUDGES OF THE TAX COURT”.*

17 (3) *The item relating to section 7443A in the*
18 *table of sections for part I of subchapter C of chapter*
19 *76 is amended to read as follows:*

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

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

23 (5) *Section 7448 is amended—*

24 (A) *by striking “special trial judge’s” each*
25 *place it appears in subsections (a)(6), (c)(1), (d),*

1 *and (m)(1) and inserting “magistrate judge of*
2 *the Tax Court’s”, and*

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

6 *(6) Section 7448(n) is amended—*

7 *(A) by striking “special trial judge which*
8 *are allowable” and inserting “magistrate judge*
9 *of the Tax Court which are allowable”, and*

10 *(B) by striking “special trial judge of the*
11 *Tax Court” both places it appears and inserting*
12 *“magistrate judge of the Tax Court”.*

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

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

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

19 *(9) Section 7456(a) is amended—*

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

23 *(B) by striking “(or by the clerk” and in-*
24 *serting “of the Tax Court (or by the clerk”.*

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

4 (11) Section 7470A is amended by striking “spe-
5 cial trial judges” both places it appears in subsections
6 (a) and (b) and inserting “magistrate judges”.

7 (12) Section 7471(a)(2)(A) is amended by strik-
8 ing “special trial judges” and inserting “magistrate
9 judges”.

10 (13) Section 7471(c) is amended—

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

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

16 **SEC. 504. REPEAL OF DEADWOOD RELATED TO BOARD OF**
17 **TAX APPEALS.**

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

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

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