

115TH CONGRESS
2D SESSION

H. R. 5444

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 pe-
riod to be subsequently determined by the Speaker, in each case for con-
sideration of such provisions as fall within the jurisdiction of the com-
mittee concerned

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 other-
7 wise expressly provided, whenever in this Act an amend-
8 ment or repeal is expressed in terms of an amendment

1 to, or repeal of, a section or other provision, the reference
 2 shall be considered to be made to a section or other provi-
 3 sion of the Internal Revenue Code of 1986.

4 (c) TABLE OF CONTENTS.—The table of contents of
 5 this Act is as follows:

Sec. 1. Short title; etc.

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. 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 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. 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 returns 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.

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.

“(B) APPOINTMENT.—The Chief of Appeals shall be appointed by the Administrator of the Internal Revenue Service without regard to

1 the provisions of title 5, United States Code, re-
2 lating to appointments in the competitive serv-
3 ice or the Senior Executive Service.

4 “(C) QUALIFICATIONS.—An individual ap-
5 pointed under subparagraph (B) shall have ex-
6 perience and expertise in—

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

9 “(ii) a broad range of compliance
10 cases, and

11 “(iii) management of large service or-
12 ganizations.

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

17 “(A) is fair and impartial to both the Gov-
18 ernment and the taxpayer,

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

22 “(C) enhances public confidence in the in-
23 tegrity and efficiency of the Internal Revenue
24 Service.

1 “(4) RIGHT OF APPEAL.—The resolution proc-
2 ess described in paragraph (3) shall be generally
3 available to all taxpayers.

4 “(5) LIMITATION ON DESIGNATION OF CASES
5 AS NOT ELIGIBLE FOR REFERRAL TO INDEPENDENT
6 OFFICE OF APPEALS.—

7 “(A) IN GENERAL.—If any taxpayer which
8 is in receipt of notice of deficiency authorized
9 under section 6212 requests referral to the In-
10 ternal Revenue Service Independent Office of
11 Appeals and such request is denied, the Admin-
12 istrator of the Internal Revenue Service shall
13 provide such taxpayer a written notice which—

14 “(i) provides a detailed description of
15 the facts involved, the basis for the deci-
16 sion to deny the request, and a detailed ex-
17 planation of how the basis of such decision
18 applies to such facts, and

19 “(ii) describes the procedures pro-
20 scribed under subparagraph (C) for pro-
21 testing the decision to deny the request.

22 “(B) REPORT TO CONGRESS.—The Admin-
23 istrator of the Internal Revenue Service shall
24 submit a written report to Congress on an an-
25 nual basis which includes the number of re-

1 requests described in subparagraph (A) which
2 were denied and the reasons (described by cat-
3 egory) that such requests were denied.

4 “(C) PROCEDURES FOR PROTESTING DE-
5 NIAL OF REQUEST.—The Administrator of the
6 Internal Revenue Service shall prescribe proce-
7 dures for protesting to the Administrator of the
8 Internal Revenue Service (personally and not
9 through any delegate) a denial of a request de-
10 scribed in subparagraph (A).

11 “(D) NOT APPLICABLE TO FRIVOLOUS PO-
12 SITIONS.—This paragraph shall not apply to a
13 request for referral to the Internal Revenue
14 Service Independent Office of Appeals which is
15 denied on the basis that the issue involved is a
16 frivolous position (within the meaning of section
17 6702(c)).

18 “(6) STAFF.—

19 “(A) IN GENERAL.—All personnel in the
20 Internal Revenue Service Independent Office of
21 Appeals shall report to the Chief of Appeals.

22 “(B) ACCESS TO STAFF OF OFFICE OF
23 THE CHIEF COUNSEL.—The Chief of Appeals
24 shall have authority to obtain legal assistance
25 and advice from the staff of the Office of the

1 Chief Counsel. The Chief Counsel shall ensure
2 that such assistance and advice is provided by
3 staff of the Office of the Chief Counsel who
4 were not involved in the case with respect to
5 which such assistance and advice is sought and
6 who are not involved in preparing such case for
7 litigation.

8 “(7) ACCESS TO CASE FILES.—

9 “(A) IN GENERAL.—In the case of any
10 specified taxpayer with respect to which a con-
11 ference with the Internal Revenue Service Inde-
12 pendent Office of Appeals has been scheduled,
13 the Chief of Appeals shall ensure that such tax-
14 payer is provided access to the nonprivileged
15 portions of the case file on record regarding the
16 disputed issues (other than documents provided
17 by the taxpayer to the Internal Revenue Serv-
18 ice) not later than 10 days before the date of
19 such conference.

20 “(B) TAXPAYER ELECTION TO EXPEDITE
21 CONFERENCE.—If the taxpayer so elects, sub-
22 paragraph (A) shall be applied by substituting
23 ‘the date of such conference’ for ‘10 days before
24 the date of such conference’.

1 “(C) SPECIFIED TAXPAYER.—For pur-
 2 poses of this paragraph—

3 “(i) IN GENERAL.—The term ‘speci-
 4 fied taxpayer’ means—

5 “(I) in the case of any taxpayer
 6 who is a natural person, a taxpayer
 7 whose adjusted gross income does not
 8 exceed \$400,000, and

9 “(II) in the case of any other
 10 taxpayer, a taxpayer whose gross re-
 11 ceipts do not exceed \$5,000,000.

12 “(ii) AGGREGATION RULE.—Rules
 13 similar to the rules of section 448(c)(2)
 14 shall apply for purposes of clause (i)(II).”.

15 (b) CONFORMING AMENDMENTS.—

16 (1) The following provisions are each amended
 17 by striking “Internal Revenue Service Office of Ap-
 18 peals” and inserting “Internal Revenue Service
 19 Independent Office of Appeals”:

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

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

22 (C) Subsections (b)(1) and (d)(3) of sec-
 23 tion 6330.

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

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

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

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

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

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

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

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

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

14 (c) OTHER REFERENCES.—Any reference in any pro-
15 vision of law, or regulation or other guidance, to the Inter-
16 nal Revenue Service Office of Appeals shall be treated as
17 a reference to the Internal Revenue Service Independent
18 Office of Appeals.

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

24 (e) EFFECTIVE DATE.—

1 (1) IN GENERAL.—Except as otherwise pro-
2 vided in this subsection, the amendments made by
3 this section shall take effect on the date of the en-
4 actment of this Act.

5 (2) ACCESS TO CASE FILES.—Section
6 7803(e)(7) of the Internal Revenue Code of 1986, as
7 added by subsection (a), shall apply to conferences
8 occurring after the date which is 1 year after the
9 date of the enactment of this Act.

10 **TITLE II—IMPROVED SERVICE**

11 **SEC. 201. COMPREHENSIVE CUSTOMER SERVICE STRAT-** 12 **EGY.**

13 (a) IN GENERAL.—Not later than the date which is
14 1 year after the date of the enactment of this Act, the
15 Secretary of the Treasury, after consultation with the Na-
16 tional Taxpayer Advocate, shall submit to Congress a writ-
17 ten comprehensive customer service strategy for the Inter-
18 nal Revenue Service. Such strategy shall include—

19 (1) a plan to provide assistance to taxpayers
20 that is secure, designed to meet reasonable taxpayer
21 expectations, and adopts appropriate best practices
22 of customer service provided in the private sector,
23 including online services, telephone call back serv-
24 ices, and training of employees providing customer
25 services;

1 (2) a thorough assessment of the services that
2 the Internal Revenue Service can co-locate with
3 other Federal services or offer as self-service op-
4 tions;

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

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

14 (5) identified metrics and benchmarks for quan-
15 titatively measuring the progress of the Internal
16 Revenue Service in implementing such strategy.

17 (b) UPDATED GUIDANCE AND TRAINING MATE-
18 RIALS.—Not later than 2 years after the date of the enact-
19 ment of this Act, the Secretary of the Treasury shall make
20 available the updated guidance and training materials de-
21 scribed in subsection (a)(4) (including the Internal Rev-
22 enue Manual). Such updated guidance and training mate-
23 rials (including the Internal Revenue Manual) shall be
24 written in a manner so as to be easily understood by cus-

1 tomer service employees of the Internal Revenue Service
2 and shall provide clear instructions.

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

4 (a) IN GENERAL.—

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

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

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

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

6 (5) The IRS Free File Program shall work co-
 7 operatively with State government agencies to en-
 8 hance and expand the use of the program to provide
 9 needed benefits to the taxpayer while reducing the
 10 cost of processing returns.

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

18 **SEC. 203. LOW-INCOME EXCEPTION FOR PAYMENTS OTHER-**
 19 **WISE REQUIRED IN CONNECTION WITH A**
 20 **SUBMISSION OF AN OFFER-IN-COMPROMISE.**

21 (a) IN GENERAL.—Section 7122(c) is amended by
 22 adding at the end the following new paragraph:

23 “(3) EXCEPTION FOR LOW-INCOME TAX-
 24 PAYERS.—Paragraph (1), and any user fee otherwise
 25 required in connection with the submission of an

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 in-
 5 formation is available, which does not exceed 250
 6 percent of the applicable poverty level (as deter-
 7 mined by the Secretary).”.

8 (b) EFFECTIVE DATE.—The amendment made by
 9 this section shall apply to offers-in-compromise submitted
 10 after 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,
 17 is amended—

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

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

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

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

1 “(i) PROPERTY DERIVED FROM AN IL-
2 LEGAL SOURCE.—Property may only be
3 seized by the Internal Revenue Service
4 pursuant to subparagraph (A) by reason of
5 a 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
9 of a criminal law or regulation other than
10 section 5324.

11 “(ii) NOTICE.—Not later than 30
12 days after property is seized by the Inter-
13 nal Revenue Service pursuant to subpara-
14 graph (A), the Internal Revenue Service
15 shall—

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

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

22 “(iii) EXTENSION OF NOTICE UNDER
23 CERTAIN CIRCUMSTANCES.—The Internal
24 Revenue Service may apply to a court of
25 competent jurisdiction for one 30-day ex-

1 tension of the notice requirement under
2 clause (ii) if the Internal Revenue Service
3 can establish probable cause of an immi-
4 nent threat to national security or personal
5 safety necessitating such extension.

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

1 law or regulation other than section
2 5324.”.

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

7 (a) IN GENERAL.—Part III of subchapter B of chap-
8 ter 1 is amended by inserting before section 140 the fol-
9 lowing new section:

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

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

20 (b) CLERICAL AMENDMENT.—The table of sections
21 for part III of subchapter B of chapter 1 is amended by
22 inserting before the item relating to section 140 the fol-
23 lowing new item:

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

1 (c) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to interest received on or after the
 3 date of the enactment of this Act.

4 **SEC. 303. CLARIFICATION OF EQUITABLE RELIEF FROM**
 5 **JOINT LIABILITY.**

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

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

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

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

15 “(B) any additional newly discovered or
 16 previously unavailable evidence.”; and

17 (2) by amending subsection (f) to read as fol-
 18 lows:

19 “(f) EQUITABLE RELIEF.—

20 “(1) IN GENERAL.—Under procedures pre-
 21 scribed by the Secretary, if—

22 “(A) taking into account all the facts and
 23 circumstances, it is inequitable to hold the indi-
 24 vidual liable for any unpaid tax or any defi-
 25 ciency (or any portion of either), and

1 “(B) relief is not available to such indi-
2 vidual under subsection (b) or (c),
3 the Secretary may relieve such individual of such li-
4 ability.

5 “(2) LIMITATION.—A request for equitable re-
6 lief under this subsection may be made with respect
7 to any portion of any liability that—

8 “(A) has not been paid, provided that such
9 request is made before the expiration of the ap-
10 plicable period of limitation under section 6502,
11 or

12 “(B) has been paid, provided that such re-
13 quest is made during the period in which the
14 individual could submit a timely claim for re-
15 fund or credit of such payment.”.

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

19 **SEC. 304. MODIFICATION OF PROCEDURES FOR ISSUANCE**
20 **OF THIRD-PARTY SUMMONS.**

21 (a) IN GENERAL.—Section 7609(f) is amended by
22 adding at the end the following flush sentence:
23 “The Secretary shall not issue any summons described in
24 the preceding sentence unless the information sought to
25 be obtained is narrowly tailored to information that per-

1 tains to the failure (or potential failure) of the person or
2 group or class of persons referred to in paragraph (2) to
3 comply with one or more provisions of the internal revenue
4 law which have been identified for purposes of such para-
5 graph.”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to summonses served after the date
8 of the enactment of this Act.

9 **SEC. 305. ESTABLISHMENT OF INCOME THRESHOLD FOR**
10 **REFERRAL TO PRIVATE DEBT COLLECTION.**

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

15 “(E) in the case of a tax receivable which
16 is identified by the Secretary (or the Secretary’s
17 delegate) during the period beginning on the
18 date which is 180 days after the date of the en-
19 actment of this Act and ending on December
20 31, 2019, a taxpayer who is an individual with
21 adjusted gross income, as determined for the
22 most recent taxable year for which such infor-
23 mation is available, which does not exceed 250
24 percent of the applicable poverty level (as deter-
25 mined by the Secretary),”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this subsection shall apply to tax receivables identified by
3 the Secretary (or the Secretary’s delegate) after the date
4 which is 180 days after the date of the enactment of this
5 Act.

6 **SEC. 306. REFORM OF NOTICE OF CONTACT OF THIRD PAR-**
7 **TIES.**

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

10 “(1) GENERAL NOTICE.—An officer or em-
11 ployee of the Internal Revenue Service may not con-
12 tact any person other than the taxpayer with respect
13 to the determination or collection of the tax liability
14 of such taxpayer unless such contact occurs during
15 a period (not greater than 1 year) which is specified
16 in a notice which—

17 “(A) informs the taxpayer that contacts
18 with persons other than the taxpayer are in-
19 tended to be made during such period, and

20 “(B) except as otherwise provided by the
21 Secretary, is provided to the taxpayer not later
22 than 45 days before the beginning of such pe-
23 riod.

24 Nothing in the preceding sentence shall prevent the
25 issuance of notices to the same taxpayer with respect

1 to the same tax liability with periods specified there-
 2 in that, in the aggregate, exceed 1 year. A notice
 3 shall not be issued under this paragraph unless
 4 there is an intent at the time such notice is issued
 5 to contact persons other than the taxpayer during
 6 the period specified in such notice. The preceding
 7 sentence shall not prevent the issuance of a notice
 8 if the requirement of such sentence is met on the
 9 basis of the assumption that the information sought
 10 to be obtained by such contact will not be obtained
 11 by other means before such contact.”.

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

16 **SEC. 307. MODIFICATION OF AUTHORITY TO ISSUE DES-**
 17 **IGNATED SUMMONS.**

18 (a) IN GENERAL.—Clause (i) of section
 19 6503(j)(2)(A) is amended to read as follows:

20 “(i) the issuance of such summons is
 21 preceded by a review and written approval
 22 of such issuance by the Administrator of
 23 the relevant operating division of the Inter-
 24 nal Revenue Service and the Chief Counsel
 25 which—

1 “(I) states facts clearly estab-
2 lishing that the Secretary has made
3 reasonable requests for the informa-
4 tion that is the subject of the sum-
5 mons, and

6 “(II) is attached to such sum-
7 mons,”.

8 (b) ESTABLISHMENT THAT REASONABLE REQUESTS
9 FOR INFORMATION WERE MADE.—Subsection (j) of sec-
10 tion 6503 is amended by adding at the end the following
11 new paragraph:

12 “(4) ESTABLISHMENT THAT REASONABLE RE-
13 QUESTS FOR INFORMATION WERE MADE.—In any
14 court proceeding described in paragraph (3), the
15 Secretary shall establish that reasonable requests
16 were made for the information that is the subject of
17 the summons.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to summonses issued after the date
20 of the enactment of this Act.

21 **SEC. 308. LIMITATION ON ACCESS OF NON-INTERNAL REV-**
22 **ENUE SERVICE EMPLOYEES TO RETURNS**
23 **AND RETURN INFORMATION.**

24 (a) IN GENERAL.—Section 7602 is amended by add-
25 ing at the end the following new subsection:

1 “(f) LIMITATION ON ACCESS OF PERSONS OTHER
2 THAN INTERNAL REVENUE SERVICE OFFICERS AND EM-
3 PLOYEES.—The Secretary shall not, under the authority
4 of section 6103(n), provide any books, papers, records, or
5 other data obtained pursuant to this section to any person
6 authorized under section 6103(n), except when such per-
7 son requires such information for the sole purpose of pro-
8 viding expert evaluation and assistance to the Internal
9 Revenue Service. No person other than an officer or em-
10 ployee of the Internal Revenue Service or the Office of
11 Chief Counsel may, on behalf of the Secretary, question
12 a witness under oath whose testimony was obtained pursu-
13 ant to this section.”.

14 (b) EFFECTIVE DATE.—

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

18 (2) APPLICATION TO CONTRACTS IN EFFECT.—

19 The amendment made by this section shall apply to
20 any contract in effect under section 6103(n) of the
21 Internal Revenue Code of 1986, pursuant to tem-
22 porary Treasury Regulation section 301.7602–1T
23 proposed in Internal Revenue Bulletin 2014–28,
24 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—ORGANIZATIONAL MODERNIZATION

SEC. 401. MODIFICATION OF TITLE OF COMMISSIONER OF INTERNAL REVENUE AND RELATED OFFI- CIALS.

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

(b) CONFORMING AMENDMENTS RELATED TO SEC-
TION 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 Inter-
nal Revenue Service”.

(2) Section 7803(b)(2)(A) is amended by strik-
ing “Commissioner’s” and inserting “Administra-
tor’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 “Commis-

1 sioner” each place it appears therein and inserting
 2 “Administrator”.

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

7 (5) The heading of section 7803(a) is amended
 8 by striking “COMMISSIONER OF INTERNAL REV-
 9 ENUE” and inserting “ADMINISTRATOR OF THE IN-
 10 TERNAL REVENUE SERVICE”.

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

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

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

18 (c) OTHER CONFORMING AMENDMENTS TO THE IN-
 19 TERNAL REVENUE CODE OF 1986.—

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

23 (2) Section 6673(a)(2)(B) is amended by strik-
 24 ing “Commissioner of Internal Revenue” and insert-

1 ing “Administrator of the Internal Revenue Serv-
2 ice”.

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

5 (4) Section 6707A(d) is amended—

6 (A) in paragraph (1), by striking “Com-
7 missioner of Internal Revenue” and inserting
8 “Administrator of the Internal Revenue Serv-
9 ice”; and

10 (B) in paragraph (3), by striking “Com-
11 missioner” each place it appears and inserting
12 “Administrator”.

13 (5)(A) Subsections (a) and (g) of section 7345
14 are each amended by striking “Commissioner of In-
15 ternal Revenue” and inserting “Administrator of the
16 Internal Revenue Service”.

17 (B) Section 7345(g) is amended—

18 (i) by striking “Deputy Commissioner for
19 Services and Enforcement” and inserting “Dep-
20 uty Administrator for Services and Enforce-
21 ment”; and

22 (ii) by striking “Commissioner of an oper-
23 ating division” and inserting “Administrator of
24 an operating division”.

1 (C) Subsections (c)(1), (d) and (e)(1) of section
2 7345 are each amended by striking “Commissioner”
3 each place it appears therein and inserting “Admin-
4 istrator”.

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

8 (7) Section 7409(a)(2)(B) is amended by strik-
9 ing “Commissioner of Internal Revenue” and insert-
10 ing “Administrator of the Internal Revenue Serv-
11 ice”.

12 (8) Section 7608(c) is amended—

13 (A) in paragraph (1), by striking “the
14 Commissioner of Internal Revenue (or, if des-
15 ignated by the Commissioner, the Deputy Com-
16 missioner or an Assistant Commissioner of In-
17 ternal Revenue)” and inserting “the Adminis-
18 trator of the Internal Revenue Service (or, if
19 designated by the Administrator, the Deputy
20 Administrator or an Assistant Administrator of
21 the Internal Revenue Service)”; and

22 (B) in paragraph (2) by striking “Commis-
23 sioner” and inserting “Administrator”.

1 (9) Section 7611(b)(3)(C) is amended by strik-
2 ing “regional commissioner” and inserting “regional
3 administrator”.

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

6 “(13) ADMINISTRATOR.—The term ‘Adminis-
7 trator’, except where the context clearly indicates
8 otherwise, means the Administrator of the Internal
9 Revenue Service.”.

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

13 (B) Subsections (a), (b)(1), and (b)(2) of sec-
14 tion 7804(a), as amended by subparagraph (A), are
15 each amended by striking “Commissioner” each
16 place it appears therein and inserting “Adminis-
17 trator”.

18 (12) Section 7811(c)(1) is amended by striking
19 “the Commissioner of Internal Revenue, or the Dep-
20 uty Commissioner of Internal Revenue” and insert-
21 ing “the Administrator of the Internal Revenue
22 Service, or the Deputy Commissioner of the Internal
23 Revenue Service”.

24 (d) AMENDMENTS TO SECTION 8D OF THE INSPEC-
25 TOR GENERAL ACT OF 1978.—

1 (1) Subsections (g)(2), (k)(1)(C), (l)(1), and
2 (l)(2)(A) of section 8D of the Inspector General Act
3 of 1978 are each amended by striking “Commis-
4 sioner of Internal Revenue” and inserting “Adminis-
5 trator of the Internal Revenue Service”.

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

9 (e) OTHER REFERENCES.—Any reference in any pro-
10 vision of law, or regulation or other guidance, to the Com-
11 missioner of Internal Revenue, or to any Deputy or Assist-
12 ant Commissioner of Internal Revenue, or to a Commis-
13 sioner of any division or region of the Internal Revenue
14 Service, shall be treated as a reference to the Adminis-
15 trator of the Internal Revenue Service, or to the appro-
16 priate Deputy or Assistant Administrator of the Internal
17 Revenue Service, or to the appropriate Administrator of
18 such division or region, respectively.

19 (f) CONTINUITY.—In the case of any individual ap-
20 pointed by the President, by and with the advice and con-
21 sent of the Senate, as Commissioner of Internal Revenue
22 under section 7803(a)(1)(A) of the Internal Revenue Code
23 of 1986, and serving in such position immediately before
24 the date of the enactment of this Act, the amendments

1 made by this section shall be construed as changing the
 2 title of such individual and shall not be construed to—

3 (1) require the reappointment of such individual
 4 under such section; or

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

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

8 (a) TAXPAYER ADVOCATE DIRECTIVES.—

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

11 “(5) TAXPAYER ADVOCATE DIRECTIVES.—In
 12 the case of any Taxpayer Advocate Directive issued
 13 by the National Taxpayer Advocate pursuant to a
 14 delegation of authority from the Administrator of
 15 the Internal Revenue Service—

16 “(A) the Administrator or a Deputy Ad-
 17 ministrator shall modify, rescind, or ensure
 18 compliance with such directive not later than 90
 19 days after the issuance of such directive, and

20 “(B) in the case of any directive which is
 21 modified or rescinded by a Deputy Adminis-
 22 trator, the National Taxpayer Advocate may
 23 (not later than 90 days after such modification
 24 or rescission) appeal to the Administrator and
 25 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”.

1 (2) COORDINATION WITH TREASURY INSPECTOR
2 GENERAL FOR TAX ADMINISTRATION.—Section
3 7803(c)(2) is amended by adding at the end the fol-
4 lowing new subparagraph:

5 “(E) COORDINATION WITH TREASURY IN-
6 SPECTOR GENERAL FOR TAX ADMINISTRA-
7 TION.—Before beginning any research or study,
8 the National Taxpayer Advocate shall coordi-
9 nate with the Treasury Inspector General for
10 Tax Administration to ensure that the National
11 Taxpayer Advocate does not duplicate any ac-
12 tion that the Treasury Inspector General for
13 Tax Administration has already undertaken or
14 has a plan to undertake.”.

15 (3) STATISTICAL SUPPORT.—

16 (A) IN GENERAL.—Section 6108 is amend-
17 ed by adding at the end the following new sub-
18 section:

19 “(d) STATISTICAL SUPPORT FOR NATIONAL TAX-
20 PAYER ADVOCATE.—The Secretary shall, upon request of
21 the National Taxpayer Advocate, provide the National
22 Taxpayer Advocate with statistical support in connection
23 with the preparation by the National Taxpayer Advocate
24 of the annual report described in section
25 7803(c)(2)(B)(ii). Such statistical support shall include

1 statistical studies, compilations, and the review of infor-
2 mation provided by the National Taxpayer Advocate for
3 statistical validity and sound statistical methodology.”.

4 (B) DISCLOSURE OF REVIEW.—Section
5 7803(c)(2)(B)(ii), as amended by subsection
6 (a), is amended by redesignating subclause
7 (XII) as subclause (XIII) and by inserting after
8 subclause (XI) the following new subclause:

9 “(XII) with respect to any statis-
10 tical information included in such re-
11 port, include a statement of whether
12 such statistical information was re-
13 viewed or provided by the Secretary
14 under section 6108(d) and, if so,
15 whether the Secretary determined
16 such information to be statistically
17 valid and based on sound statistical
18 methodology.”.

19 (C) CONFORMING AMENDMENT.—Section
20 7803(c)(2)(B)(iii) is amended by adding at the
21 end the following: “The preceding sentence
22 shall not apply with respect to statistical infor-
23 mation provided to the Secretary for review, or
24 received from the Secretary, under section
25 6108(d).”.

1 (c) SALARY OF NATIONAL TAXPAYER ADVOCATE.—
 2 Section 7803(c)(1)(B)(i) is amended by striking “, or, if
 3 the Secretary of the Treasury so determines, at a rate
 4 fixed under section 9503 of such title”.

5 (d) EFFECTIVE DATE.—

6 (1) IN GENERAL.—Except as otherwise pro-
 7 vided in this subsection, the amendments made by
 8 this section shall take effect on the date of the en-
 9 actment of this Act.

10 (2) SALARY OF NATIONAL TAXPAYER ADVO-
 11 CATE.—The amendment made by subsection (c)
 12 shall apply to compensation paid to individuals ap-
 13 pointed as the National Taxpayer Advocate after the
 14 date of the enactment of this Act.

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

16 (a) IN GENERAL.—Subchapter A of chapter 80 is
 17 amended by striking section 7802 (and by striking the
 18 item relating to such section in the table of sections of
 19 such subchapter).

20 (b) CONFORMING AMENDMENTS.—

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

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

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

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

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

9 (6) Section 8D of the Inspector General Act of
10 1978 is amended—

11 (A) in subsections (g)(2) and (h), by strik-
12 ing “the Internal Revenue Service Oversight
13 Board and”;

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

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

19 **SEC. 404. MODERNIZATION OF INTERNAL REVENUE SERV-**
20 **ICE ORGANIZATIONAL STRUCTURE.**

21 (a) IN GENERAL.—Not later than September 30,
22 2020, the Administrator of the Internal Revenue Service
23 shall submit to Congress a comprehensive written plan to
24 redesign the organization of the Internal Revenue Service.
25 Such plan shall—

1 (1) ensure the successful implementation of the
2 priorities specified by Congress in this Act;

3 (2) prioritize taxpayer services to ensure that
4 all taxpayers easily and readily receive the assistance
5 that they need;

6 (3) streamline the structure of the agency in-
7 cluding minimizing the duplication of services and
8 responsibilities within the agency;

9 (4) best position the Internal Revenue Service
10 to combat cybersecurity and other threats to the In-
11 ternal Revenue Service; and

12 (5) address whether the Criminal Investigation
13 Division of the Internal Revenue Service should re-
14 port directly to the Administrator.

15 (b) REPEAL OF RESTRICTION ON ORGANIZATIONAL
16 STRUCTURE OF INTERNAL REVENUE SERVICE.—Para-
17 graph (3) of section 1001(a) of the Internal Revenue Serv-
18 ice Restructuring and Reform Act of 1998 shall cease to
19 apply beginning 1 year after the date on which the Admin-
20 istrator of the Internal Revenue Service submits to Con-
21 gress the plan described in subsection (a).

1 **TITLE V—TAX COURT**

2 **SEC. 501. DISQUALIFICATION OF JUDGE OR MAGISTRATE**

3 **JUDGE OF THE TAX COURT.**

4 (a) IN GENERAL.—Part II of subchapter C of chap-
5 ter 76 is amended by adding at the end the following new
6 section:

7 **“SEC. 7467. DISQUALIFICATION OF JUDGE OR MAGISTRATE**

8 **JUDGE OF THE TAX COURT.**

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

12 (b) CLERICAL AMENDMENT.—The table of sections
13 for such part is amended by adding at the end the fol-
14 lowing new item:

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

15 **SEC. 502. OPINIONS AND JUDGMENTS.**

16 (a) IN GENERAL.—Section 7459 is amended by strik-
17 ing all the precedes subsection (c) and inserting the fol-
18 lowing:

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

20 “(a) REQUIREMENT.—An opinion upon any pro-
21 ceeding instituted before the Tax Court and a judgment
22 thereon shall be made as quickly as practicable. The judg-
23 ment shall be made by a judge in accordance with the

1 opinion of the Tax Court, and such judgment so made
 2 shall, when entered, be the judgment of the Tax Court.

3 “(b) INCLUSION OF FINDINGS OF FACT IN OPIN-
 4 ION.—It shall be the duty of the Tax Court and of each
 5 division to include in its opinion or memorandum opinion
 6 upon any proceeding, its findings of fact. The Tax Court
 7 shall issue in writing all of its findings of fact, opinions,
 8 and memorandum opinions. Subject to such conditions as
 9 the Tax Court may by rule provide, the requirements of
 10 this subsection and of section 7460 are met if findings
 11 of fact or opinion are stated orally and recorded in the
 12 transcript of the proceedings.”.

13 (b) CONFORMING AMENDMENTS TO SECTION
 14 7459.—

15 (1) Subsections (c), (d), (e), and (f) of section
 16 7459 are each amended by striking “decision” each
 17 place it appears and inserting “judgment”.

18 (2) The headings of subsections (c), (d), and (e)
 19 of section 7459 are each amended by striking “DE-
 20 CISION” and inserting “JUDGMENT”.

21 (3) The item relating to section 7459 in the
 22 table of sections for part II of subchapter C of chap-
 23 ter 76 is amended to read as follows:

“Sec. 7459. Opinions and judgments.”.

24 (c) OTHER CONFORMING AMENDMENTS.—

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

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

4 (B) Section 6213(a).

5 (C) Section 6214(d).

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

7 (E) Section 6226(g).

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

9 (G) Subsections (a)(3)(B) and (c)(1)(A)(ii)
10 of section 6230.

11 (H) Section 6247(d).

12 (I) Section 6252(e).

13 (J) Section 6404(h)(2)(C).

14 (K) Section 6503(a)(1).

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

16 (M) Subsections (c), (f), and (g) of section
17 6861.

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

19 (O) Section 7428(a).

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

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

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

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

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

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

3 (V) Section 7477(a).

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

5 (X) Subsections (a)(2) and (c) of section
6 7479.

7 (2) The following provisions are each amended
8 by striking “decision” each place it appears and in-
9 serting “judgment”:

10 (A) Subsections (a) and (b)(3) of section
11 6215.

12 (B) Section 6226(h).

13 (C) Section 6247(e).

14 (D) Subsections (d) and (e) of section
15 6861.

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

17 (F) Section 7422.

18 (G) Subsections (a) and (b) of section
19 7460.

20 (H) Subsections (a), (b), (c), and (d) of
21 section 7463.

22 (I) Section 7482.

23 (J) Section 7483.

24 (K) Section 7485(b).

25 (L) Section 7481.

1 (3) Sections 7422 and 7482 are each amended
2 by striking “decisions” each place it appears and in-
3 serting “judgments”.

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

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

9 (6) Section 7461(a) is amended—

10 (A) by striking “reports” and inserting
11 “opinions”; and

12 (B) by striking “report” and inserting
13 “opinion”.

14 (7) Section 7462 is amended by striking “re-
15 ports” each place it appears and inserting “opin-
16 ions”.

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

19 (9) The headings of sections 6214(b), 7463(b),
20 7481(a), 7481(b), 7481(d), and 7485(b) are each
21 amended by striking “DECISIONS” and inserting
22 “JUDGMENTS”.

23 (10) The headings of sections 6226(h), 6247(e),
24 6861(c), 6861(d), 7443A(c), 7481(a)(2), and

1 7481(a)(3) are each amended by striking “DECI-
2 SION” and inserting “JUDGMENT”.

3 (11) The headings of sections 6863(b)(2),
4 6863(b)(3), 7430(f)(3), and 7482(a)(2)(B) are each
5 amended by striking “DECISION” and inserting
6 “JUDGMENT”.

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

10 (13) The heading of section 7460(a) is amend-
11 ed by striking “REPORTS” and inserting “OPIN-
12 IONS”.

13 (14) The heading of section 7462 is amended
14 by striking “**REPORTS**” and inserting “**OPIN-**
15 **IONS**”.

16 (15) The heading of subchapter D of chapter
17 76 is amended by striking “**Decisions**” and insert-
18 ing “**Judgments**”.

19 (16) The heading of section 7481 is amended
20 by striking “**DECISION**” and inserting “**JUDG-**
21 **MENT**”.

22 (17) The item relating to section 7462 in the
23 table of sections for part II of subchapter C of chap-
24 ter 76 is amended to read as follows:

“Sec. 7462. Publication of opinions.”.

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

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

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

“Sec. 7481. Date when Tax Court judgment becomes final.”.

7 (d) CONTINUING EFFECT OF LEGAL DOCUMENTS.—
 8 All orders, decisions, reports, rules, permits, agreements,
 9 grants, contracts, certificates, licenses, registrations, privi-
 10 leges, and other administrative actions, in connection with
 11 the Tax Court, which are in effect at the time this section
 12 takes effect, or were final before the effective date of this
 13 section and are to become effective on or after the effective
 14 date of this section, shall continue in effect according to
 15 their terms until modified, terminated, superseded, set
 16 aside, or revoked in accordance with law by the Tax Court.

17 **SEC. 503. TITLE OF SPECIAL TRIAL JUDGE CHANGED TO**
 18 **MAGISTRATE JUDGE OF THE TAX COURT.**

19 (a) IN GENERAL.—Section 7443A is amended—

20 (1) by striking “special trial judges” in sub-
 21 sections (a) and (e) and inserting “magistrate
 22 judges of the Tax Court”;

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

4 (3) by striking “special trial judge” in sub-
5 sections (c) and (d) and inserting “magistrate judge
6 of the Tax Court”.

7 (b) CONFORMING AMENDMENTS.—

8 (1) The heading of section 7443A is amended
9 by striking “**SPECIAL TRIAL JUDGES**” and insert-
10 ing “**MAGISTRATE JUDGES OF THE TAX**
11 **COURT**”.

12 (2) The heading of section 7443A(b) is amend-
13 ed by striking “SPECIAL TRIAL JUDGES” and insert-
14 ing “MAGISTRATE JUDGES OF THE TAX COURT”.

15 (3) The item relating to section 7443A in the
16 table of sections for part I of subchapter C of chap-
17 ter 76 is amended to read as follows:

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

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

21 (5) Section 7448 is amended—

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

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

5 (6) Section 7448(n) is amended—

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

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

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

16 (8) The item relating to section 7448 in the
 17 table of sections for part I of subchapter C of chap-
 18 ter 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.”.

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
5 “special trial judges” both places it appears in sub-
6 sections (a) and (b) and inserting “magistrate
7 judges”.

8 (12) Section 7471(a)(2)(A) is amended by
9 striking “special trial judges” and inserting “mag-
10 istrate judges”.

11 (13) Section 7471(c) is amended—

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

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

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

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

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

22 “(3) In any determination of length of service
23 as judge or as a judge of the Tax Court of the
24 United States there shall be included all periods

- 1 (whether or not consecutive) during which an indi-
- 2 vidual served as judge.”.

○