



The bipartisan Taxpayer Assistance and Service Act (TAS Act, S.3931), introduced in February by Senator Mike Crapo (R-ID) and Senator Ron Wyden (D-OR), represents a major, needed step toward addressing challenges that taxpayers face when dealing with the IRS.

NTU played an active role in shaping the TAS Act. A new element was added to the bill based on NTU's feedback requiring the IRS to report annually on tax complexity. Overall, the package contains 23 sections with provisions that have been supported by NTU or recommended by NTUF in recent years.

This legislation tackles some of taxpayers' most critical issues that are central to NTU's mission.



Technology Modernization

- Digitize and scan all tax returns
- Create a dashboard showing IRS wait times
- Upgrade the web page to track refunds
- Put correspondence on Online Accounts

Reports to Congress

- Report on new tech modernization
- Report on tax complexity annually
- Report on issues facing taxpayers abroad
- Report on tax schemes identified by whistleblowers

Tax Court

- Allow subpoenas to be issued before hearings
- Allow more evidence in innocent spouse cases
- Allow filing deadlines to be extended on case-by-case basis
- Allow judges to order refunds when appropriate
- Allow taxpayers more options to challenge collections

IRS Procedures

- Reinforce supervisory approval for penalties
- Apply "mailbox rule" to electronic payments
- Give taxpayers notice when seeking third-party information

Taxpayer Advocate

- Allow to hire lawyers independent of IRS
- Allow to make personnel decisions independent of IRS
- Require IRS to share more information

Independent Office of Appeals

- Allow to hire lawyers independent of IRS
- Expedite the hiring process

Whistleblower Protections

- Let Tax Court take fresh look at awards
- Protect whistleblower anonymity in Tax Court
- Require IRS to pay interest on overdue awards