

AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5444
OFFERED BY MR. BRADY OF TEXAS

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE; ETC.

2 (a) SHORT TITLE.—This Act may be cited as the
3 “Taxpayer First Act”.

4 (b) AMENDMENT OF 1986 CODE.—Except as other-
5 wise expressly provided, whenever in this Act an amend-
6 ment or repeal is expressed in terms of an amendment
7 to, or repeal of, a section or other provision, the reference
8 shall be considered to be made to a section or other provi-
9 sion of the Internal Revenue Code of 1986.

10 (c) TABLE OF CONTENTS.—The table of contents of
11 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.

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 add-
 6 ing 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
 10 as the ‘Internal Revenue Service Independent Office
 11 of Appeals’.

12 “(2) CHIEF OF APPEALS.—

1 “(A) IN GENERAL.—The Internal Revenue
2 Service Independent Office of Appeals shall be
3 under the supervision and direction of an offi-
4 cial to be known as the ‘Chief of Appeals’. The
5 Chief of Appeals shall report directly to the Ad-
6 ministrators of the Internal Revenue Service and
7 shall be entitled to compensation at the same
8 rate as the highest rate of basic pay established
9 for the Senior Executive Service under section
10 5382 of title 5, United States Code.

11 “(B) APPOINTMENT.—The Chief of Ap-
12 peals shall be appointed by the Administrator of
13 the Internal Revenue Service without regard to
14 the provisions of title 5, United States Code, re-
15 lating to appointments in the competitive serv-
16 ice or the Senior Executive Service.

17 “(C) QUALIFICATIONS.—An individual ap-
18 pointed under subparagraph (B) shall have ex-
19 perience and expertise in—

20 “(i) administration of, and compliance
21 with, Federal tax laws,

22 “(ii) a broad range of compliance
23 cases, and

24 “(iii) management of large service or-
25 ganizations.

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

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

7 “(B) promotes a consistent application and
8 interpretation of, and voluntary compliance
9 with, the Federal tax laws, and

10 “(C) enhances public confidence in the in-
11 tegrity and efficiency of the Internal Revenue
12 Service.

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

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

19 “(A) IN GENERAL.—If any taxpayer which
20 is in receipt of notice of deficiency authorized
21 under section 6212 requests referral to the In-
22 ternal Revenue Service Independent Office of
23 Appeals and such request is denied, the Admin-
24 istrator of the Internal Revenue Service shall
25 provide such taxpayer a written notice which—

1 “(i) provides a detailed description of
2 the facts involved, the basis for the deci-
3 sion to deny the request, and a detailed ex-
4 planation of how the basis of such decision
5 applies to such facts, and

6 “(ii) describes the procedures pro-
7 scribed under subparagraph (C) for pro-
8 testing the decision to deny the request.

9 “(B) REPORT TO CONGRESS.—The Admin-
10 istrator of the Internal Revenue Service shall
11 submit a written report to Congress on an an-
12 nual basis which includes the number of re-
13 quests described in subparagraph (A) which
14 were denied and the reasons (described by cat-
15 egory) that such requests were denied.

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

23 “(D) NOT APPLICABLE TO FRIVOLOUS PO-
24 SITIONS.—This paragraph shall not apply to a
25 request for referral to the Internal Revenue

1 Service Independent Office of Appeals which is
2 denied on the basis that the issue involved is a
3 frivolous position (within the meaning of section
4 6702(c)).

5 “(6) STAFF.—

6 “(A) IN GENERAL.—All personnel in the
7 Internal Revenue Service Independent Office of
8 Appeals shall report to the Chief of Appeals.

9 “(B) ACCESS TO STAFF OF OFFICE OF
10 THE CHIEF COUNSEL.—The Chief of Appeals
11 shall have authority to obtain legal assistance
12 and advice from the staff of the Office of the
13 Chief Counsel. The Chief Counsel shall ensure
14 that such assistance and advice is provided by
15 staff of the Office of the Chief Counsel who
16 were not involved in the case with respect to
17 which such assistance and advice is sought and
18 who are not involved in preparing such case for
19 litigation.

20 “(7) ACCESS TO CASE FILES.—

21 “(A) IN GENERAL.—In the case of any
22 specified taxpayer with respect to which a con-
23 ference with the Internal Revenue Service Inde-
24 pendent Office of Appeals has been scheduled,
25 the Chief of Appeals shall ensure that such tax-

1 payer is provided access to the nonprivileged
2 portions of the case file on record regarding the
3 disputed issues (other than documents provided
4 by the taxpayer to the Internal Revenue Serv-
5 ice) not later than 10 days before the date of
6 such conference.

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

12 “(C) SPECIFIED TAXPAYER.—For pur-
13 poses of this paragraph—

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

16 “(I) in the case of any taxpayer
17 who is a natural person, a taxpayer
18 whose adjusted gross income does not
19 exceed \$400,000, and

20 “(II) in the case of any other
21 taxpayer, a taxpayer whose gross re-
22 cepts do not exceed \$5,000,000.

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

1 (b) CONFORMING AMENDMENTS.—

2 (1) The following provisions are each amended
3 by striking “Internal Revenue Service Office of Ap-
4 peals” and inserting “Internal Revenue Service
5 Independent Office of Appeals”:

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

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

8 (C) Subsections (b)(1) and (d)(3) of sec-
9 tion 6330.

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

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

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

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

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

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

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

19 (2) Section 7430(c)(2) is amended by striking
20 “Internal Revenue Service Office of Appeals” each
21 place it appears and inserting “Internal Revenue
22 Service Independent Office of Appeals”.

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

1 (c) OTHER REFERENCES.—Any reference in any pro-
2 vision of law, or regulation or other guidance, to the Inter-
3 nal Revenue Service Office of Appeals shall be treated as
4 a reference to the Internal Revenue Service Independent
5 Office of Appeals.

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

11 (e) EFFECTIVE DATE.—

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

16 (2) ACCESS TO CASE FILES.—Section
17 7803(e)(7) of the Internal Revenue Code of 1986, as
18 added by subsection (a), shall apply to conferences
19 occurring after the date which is 1 year after the
20 date of the enactment of this Act.

21 **TITLE II—IMPROVED SERVICE**

22 **SEC. 201. COMPREHENSIVE CUSTOMER SERVICE STRAT-** 23 **EGY.**

24 (a) IN GENERAL.—Not later than the date which is
25 1 year after the date of the enactment of this Act, the

1 Secretary of the Treasury, after consultation with the Na-
2 tional Taxpayer Advocate, shall submit to Congress a writ-
3 ten comprehensive customer service strategy for the Inter-
4 nal Revenue Service. Such strategy shall include—

5 (1) a plan to provide assistance to taxpayers
6 that is secure, designed to meet reasonable taxpayer
7 expectations, and adopts appropriate best practices
8 of customer service provided in the private sector,
9 including online services, telephone call back serv-
10 ices, and training of employees providing customer
11 services,

12 (2) a thorough assessment of the services that
13 the Internal Revenue Service can co-locate with
14 other Federal services or offer as self-service op-
15 tions,

16 (3) proposals to improve Internal Revenue Serv-
17 ice customer service in the short term (the current
18 and following fiscal year), medium term (approx-
19 imately 3 to 5 fiscal years), and long term (approx-
20 imately 10 fiscal years),

21 (4) a plan to update guidance and training ma-
22 terials for customer service employees of the Internal
23 Revenue Service, including the Internal Revenue
24 Manual, to reflect such strategy, and

1 (5) identified metrics and benchmarks for quan-
2 titatively measuring the progress of the Internal
3 Revenue Service in implementing such strategy.

4 (b) **UPDATED GUIDANCE AND TRAINING MATE-**
5 **RIALS.**—Not later than 2 years after the date of the enact-
6 ment of this Act, the Secretary of the Treasury shall make
7 available the updated guidance and training materials de-
8 scribed in subsection (a)(4) (including the Internal Rev-
9 enue Manual). Such updated guidance and training mate-
10 rials (including the Internal Revenue Manual) shall be
11 written in a manner so as to be easily understood by cus-
12 tomer service employees of the Internal Revenue Service
13 and shall provide clear instructions.

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

15 (a) **IN GENERAL.**—

16 (1) The Secretary of the Treasury, or the Sec-
17 retary's delegate, shall continue to operate the IRS
18 Free File Program as established by the Internal
19 Revenue Service and published in the Federal Reg-
20 ister on November 4, 2002 (67 Fed. Reg. 67247),
21 including any subsequent agreements and governing
22 rules established pursuant thereto.

23 (2) The IRS Free File Program shall continue
24 to provide free commercial-type online individual in-
25 come tax preparation and electronic filing services to

1 the lowest 70 percent of taxpayers by adjusted gross
2 income. The number of taxpayers eligible to receive
3 such services each year shall be calculated by the In-
4 ternal Revenue Service annually based on prior year
5 aggregate taxpayer adjusted gross income data.

6 (3) In addition to the services described in
7 paragraph (2), and in the same manner, the IRS
8 Free File Program shall continue to make available
9 to all taxpayers (without regard to income) a basic,
10 online electronic fillable forms utility.

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

16 (5) The IRS Free File Program shall work co-
17 operatively with State government agencies to en-
18 hance and expand the use of the program to provide
19 needed benefits to the taxpayer while reducing the
20 cost of processing returns.

21 (b) INNOVATIONS.—The Secretary of the Treasury,
22 or the Secretary's delegate, shall work with the private
23 sector through the IRS Free File Program to identify and
24 implement, consistent with applicable law, innovative new
25 program features to improve and simplify the taxpayer's

1 experience with completing and filing individual income
2 tax returns through voluntary compliance.

3 **SEC. 203. LOW-INCOME EXCEPTION FOR PAYMENTS OTHER-**
4 **WISE REQUIRED IN CONNECTION WITH A**
5 **SUBMISSION OF AN OFFER-IN-COMPROMISE.**

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

8 “(3) EXCEPTION FOR LOW-INCOME TAX-
9 PAYERS.—Paragraph (1), and any user fee otherwise
10 required in connection with the submission of an
11 offer-in-compromise, shall not apply to any offer-in-
12 compromise with respect to a taxpayer who is an in-
13 dividual with adjusted gross income, as determined
14 for the most recent taxable year for which such in-
15 formation is available, which does not exceed 250
16 percent of the applicable poverty level (as deter-
17 mined by the Secretary).”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to offers-in-compromise submitted
20 after the date of the enactment of this Act.

1 **TITLE III—SENSIBLE**
2 **ENFORCEMENT**

3 **SEC. 301. INTERNAL REVENUE SERVICE SEIZURE REQUIRE-**
4 **MENTS WITH RESPECT TO STRUCTURING**
5 **TRANSACTIONS.**

6 Section 5317(c)(2) of title 31, United States Code,
7 is amended—

8 (1) by striking “Any property” and inserting
9 the following:

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

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

12 “(B) INTERNAL REVENUE SERVICE SEI-
13 ZURE REQUIREMENTS WITH RESPECT TO
14 STRUCTURING TRANSACTIONS.—

15 “(i) PROPERTY DERIVED FROM AN IL-
16 LEGAL SOURCE.—Property may only be
17 seized by the Internal Revenue Service
18 pursuant to subparagraph (A) by reason of
19 a claimed violation of section 5324 if 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
23 of a criminal law or regulation other than
24 section 5324.

1 “(ii) NOTICE.—Not later than 30
2 days after property is seized by the Inter-
3 nal Revenue Service pursuant to subpara-
4 graph (A), the Internal Revenue Service
5 shall—

6 “(I) make a good faith effort to
7 find all persons with an ownership in-
8 terest in such property; and

9 “(II) provide each such person
10 with a notice of the seizure and of the
11 person’s rights under clause (iv).

12 “(iii) EXTENSION OF NOTICE UNDER
13 CERTAIN CIRCUMSTANCES.—The Internal
14 Revenue Service may apply to a court of
15 competent jurisdiction for one 30-day ex-
16 tension of the notice requirement under
17 clause (ii) if the Internal Revenue Service
18 can establish probable cause of an immi-
19 nent threat to national security or personal
20 safety necessitating such extension.

21 “(iv) POST-SEIZURE HEARING.—If a
22 person with a property interest in property
23 seized pursuant to subparagraph (A) by
24 the Internal Revenue Service requests a
25 hearing by a court of competent jurisdic-

1 tion within 30 days after the date on which
2 notice is provided under subclause (ii),
3 such property shall be returned unless the
4 court holds an adversarial hearing and
5 finds within 30 days of such request (or
6 such longer period as the court may pro-
7 vide, but only on request of an interested
8 party) that there is probable cause to be-
9 lieve that there is a violation of section
10 5324 involving such property and probable
11 cause to believe that the property to be
12 seized was derived from an illegal source or
13 the funds were structured for the purpose
14 of concealing the violation of a criminal
15 law or regulation other than section
16 5324.”.

17 **SEC. 302. EXCLUSION OF INTEREST RECEIVED IN ACTION**
18 **TO RECOVER PROPERTY SEIZED BY THE IN-**
19 **TERNAL REVENUE SERVICE BASED ON**
20 **STRUCTURING TRANSACTION.**

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

1 **“SEC. 139G. INTEREST RECEIVED IN ACTION TO RECOVER**
2 **PROPERTY SEIZED BY THE INTERNAL REV-**
3 **ENUE SERVICE BASED ON STRUCTURING**
4 **TRANSACTION.**

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

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

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

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

18 **SEC. 303. CLARIFICATION OF EQUITABLE RELIEF FROM**
19 **JOINT LIABILITY.**

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

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

23 “(7) STANDARD AND SCOPE OF REVIEW.—Any
24 review of a determination made under this section

1 shall be reviewed de novo by the Tax Court and shall
2 be based upon—

3 “(A) the administrative record established
4 at the time of the determination, and

5 “(B) any additional newly discovered or
6 previously unavailable evidence.”, and

7 (2) by amending subsection (f) to read as fol-
8 lows:

9 “(f) **EQUITABLE RELIEF.**—

10 “(1) **IN GENERAL.**—Under procedures pre-
11 scribed by the Secretary, if—

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

16 “(B) relief is not available to such indi-
17 vidual under subsection (b) or (c),

18 the Secretary may relieve such individual of such li-
19 ability.

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

23 “(A) has not been paid, provided that such
24 request is made before the expiration of the ap-

1 plicable period of limitation under section 6502,
2 or

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

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

10 **SEC. 304. MODIFICATION OF PROCEDURES FOR ISSUANCE**
11 **OF THIRD-PARTY SUMMONS.**

12 (a) IN GENERAL.—Section 7609(f) is amended by
13 adding at the end the following flush sentence:

14 “The Secretary shall not issue any summons described in
15 the preceding sentence unless the information sought to
16 be obtained is narrowly tailored to information that per-
17 tains to the failure (or potential failure) of the person or
18 group or class of persons referred to in paragraph (2) to
19 comply with one or more provisions of the internal revenue
20 law which have been identified for purposes of such para-
21 graph.”.

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

1 **SEC. 305. ESTABLISHMENT OF INCOME THRESHOLD FOR**
2 **REFERRAL TO PRIVATE DEBT COLLECTION.**

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

7 “(E) in the case of a tax receivable which
8 is identified by the Secretary (or the Secretary’s
9 delegate) during the period beginning on the
10 date which is 180 days after the date of the en-
11 actment of this Act and ending on December
12 31, 2019, a taxpayer who is an individual with
13 adjusted gross income, as determined for the
14 most recent taxable year for which such infor-
15 mation is available, which does not exceed 250
16 percent of the applicable poverty level (as deter-
17 mined by the Secretary),”.

18 (b) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to tax receivables identified by the
20 Secretary (or the Secretary’s delegate) after the date
21 which is 180 days after the date of the enactment of this
22 Act.

23 **SEC. 306. REFORM OF NOTICE OF CONTACT OF THIRD PAR-**
24 **TIES.**

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

1 “(1) GENERAL NOTICE.—An officer or em-
2 ployee of the Internal Revenue Service may not con-
3 tact any person other than the taxpayer with respect
4 to the determination or collection of the tax liability
5 of such taxpayer unless such contact occurs during
6 a period (not greater than 1 year) which is specified
7 in a notice which—

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

11 “(B) except as otherwise provided by the
12 Secretary, is provided to the taxpayer not later
13 than 45 days before the beginning of such pe-
14 riod.

15 Nothing in the preceding sentence shall prevent the
16 issuance of notices to the same taxpayer with respect
17 to the same tax liability with periods specified there-
18 in that, in the aggregate, exceed 1 year. A notice
19 shall not be issued under this paragraph unless
20 there is an intent at the time such notice is issued
21 to contact persons other than the taxpayer during
22 the period specified in such notice. The preceding
23 sentence shall not prevent the issuance of a notice
24 if the requirement of such sentence is met on the
25 basis of the assumption that the information sought

1 to be obtained by such contact will not be obtained
2 by other means before such contact.”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to notices provided, and contacts
5 of persons made, after the date which is 45 days after
6 the date of the enactment of this Act.

7 **SEC. 307. MODIFICATION OF AUTHORITY TO ISSUE DES-**
8 **IGNATED SUMMONS.**

9 (a) **IN GENERAL.**—Clause (i) of section
10 6503(j)(2)(A) is amended to read as follows:

11 “(i) the issuance of such summons is
12 preceded by a review and written approval
13 of such issuance by the Administrator of
14 the relevant operating division of the Inter-
15 nal Revenue Service and the Chief Counsel
16 which—

17 “(I) states facts clearly estab-
18 lishing that the Secretary has made
19 reasonable requests for the informa-
20 tion that is the subject of the sum-
21 mons, and

22 “(II) is attached to such sum-
23 mons,”.

24 (b) **ESTABLISHMENT THAT REASONABLE REQUESTS**
25 **FOR INFORMATION WERE MADE.**—Subsection (j) of sec-

1 tion 6503 is amended by adding at the end the following
2 new paragraph:

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

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

12 **SEC. 308. LIMITATION ON ACCESS OF NON-INTERNAL REV-**
13 **ENUE SERVICE EMPLOYEES TO RETURNS**
14 **AND RETURN INFORMATION.**

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

17 “(f) LIMITATION ON ACCESS OF PERSONS OTHER
18 THAN INTERNAL REVENUE SERVICE OFFICERS AND EM-
19 PLOYEES.—The Secretary shall not, under the authority
20 of section 6103(n), provide any books, papers, records, or
21 other data obtained pursuant to this section to any person
22 authorized under section 6103(n), except when such per-
23 son requires such information for the sole purpose of pro-
24 viding expert evaluation and assistance to the Internal
25 Revenue Service. No person other than an officer or em-

1 ployee of the Internal Revenue Service or the Office of
2 Chief Counsel may, on behalf of the Secretary, question
3 a witness under oath whose testimony was obtained pursu-
4 ant to this section.”.

5 (b) EFFECTIVE DATE.—

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

9 (2) APPLICATION TO CONTRACTS IN EFFECT.—

10 The amendment made by this section shall apply to
11 any contract in effect under section 6103(n) of the
12 Internal Revenue Code of 1986, pursuant to tem-
13 porary Treasury Regulation section 301.7602–1T
14 proposed in Internal Revenue Bulletin 2014–28,
15 Treasury Regulation section 301.7602–1(b)(3), or
16 any similar or successor regulation, that is in effect
17 on the date of the enactment of this Act.

18 **TITLE IV—ORGANIZATIONAL**

19 **MODERNIZATION**

20 **SEC. 401. MODIFICATION OF TITLE OF COMMISSIONER OF**
21 **INTERNAL REVENUE AND RELATED OFFI-**
22 **CIALS.**

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

1 (b) CONFORMING AMENDMENTS RELATED TO SEC-
2 TION 7803.—

3 (1) Subsections (a)(1)(B), (a)(1)(C), (b)(3),
4 (c)(1)(B)(i), and (c)(1)(B)(ii) of section 7803 are
5 each amended by striking “Commissioner of Internal
6 Revenue” and inserting “Administrator of the Inter-
7 nal Revenue Service”.

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

11 (3) Subsections (a)(1)(D), (a)(1)(E), (a)(2),
12 (a)(3), (a)(4), (b)(2)(A), (b)(2)(D), (b)(3),
13 (c)(2)(B)(iii), (c)(2)(C)(iv), and (c)(3) of section
14 7803, as amended by the preceding paragraphs of
15 this subsection, are amended by striking “Commis-
16 sioner” each place it appears therein and inserting
17 “Administrator”.

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

22 (5) The heading of section 7803(a) is amended
23 by striking “**COMMISSIONER OF INTERNAL REV-**
24 **ENUE**” and inserting “**ADMINISTRATOR OF THE IN-**
25 **TERNAL REVENUE SERVICE**”.

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

4 (7) The table of sections for subchapter A of
5 chapter 80 is amended by striking the item relating
6 to section 7803 and inserting the following new
7 item:

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

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

10 (1) Section 6307(c) is amended by striking
11 “Commissioner of Internal Revenue” and inserting
12 “Administrator of the Internal Revenue Service”.

13 (2) Section 6673(a)(2)(B) is amended by strik-
14 ing “Commissioner of Internal Revenue” and insert-
15 ing “Administrator of the Internal Revenue Serv-
16 ice”.

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

19 (4) Section 6707A(d) is amended—

20 (A) in paragraph (1), by striking “Com-
21 missioner of Internal Revenue” and inserting
22 “Administrator of the Internal Revenue Serv-
23 ice”, and

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

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

8 (B) Section 7345(g) is amended—

9 (i) by striking “Deputy Commissioner for
10 Services and Enforcement” and inserting “Dep-
11 uty Administrator for Services and Enforce-
12 ment”, and

13 (ii) by striking “Commissioner of an oper-
14 ating division” and inserting “Administrator of
15 an operating division”.

16 (C) Subsections (c)(1), (d) and (e)(1) of section
17 7345 are each amended by striking “Commissioner”
18 each place it appears therein and inserting “Admin-
19 istrator”.

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

23 (7) Section 7409(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 (8) Section 7608(c) is amended—

4 (A) in paragraph (1), by striking “the
5 Commissioner of Internal Revenue (or, if des-
6 ignated by the Commissioner, the Deputy Com-
7 missioner or an Assistant Commissioner of In-
8 ternal Revenue)” and inserting “the Adminis-
9 trator of the Internal Revenue Service (or, if
10 designated by the Administrator, the Deputy
11 Administrator or an Assistant Administrator of
12 the Internal Revenue Service)”, and

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

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

18 (10) Section 7701(a)(13) is amended to read as
19 follows:

20 “(13) ADMINISTRATOR.—The term ‘Adminis-
21 trator’, except where the context clearly indicates
22 otherwise, means the Administrator of the Internal
23 Revenue Service.”.

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

4 (B) Subsections (a), (b)(1), and (b)(2) of sec-
5 tion 7804(a), as amended by subparagraph (A), are
6 each amended by striking “Commissioner” each
7 place it appears therein and inserting “Adminis-
8 trator”.

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

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

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

22 (2) Section 8D(l)(2)(B) of such Act is amended
23 by striking “Commissioner” each place it appears
24 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 Adminis-
7 trator of the Internal Revenue Service, or to the appro-
8 priate Deputy or Assistant Administrator of the Internal
9 Revenue Service, or to the appropriate Administrator of
10 such division 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
17 made by this section shall be construed as changing the
18 title of 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
4 the case of any Taxpayer Advocate Directive issued
5 by the National Taxpayer Advocate pursuant to a
6 delegation of authority from the Administrator of
7 the Internal Revenue Service—

8 “(A) the Administrator or a Deputy Ad-
9 ministrators shall modify, rescind, or ensure
10 compliance 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
21 Taxpayer Advocate with a detailed description
22 of the reasons for any modification or rescission
23 made or upheld by the Administrator pursuant
24 to such 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)
5 through (XII), respectively, and by inserting after
6 subclause (VII) the following new subclause:

7 “(VIII) identify any Taxpayer
8 Advocate Directive which was not
9 honored by the Internal Revenue
10 Service in a timely manner, as speci-
11 fied under 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)(ii)(III) is
16 amended by striking “at least 20” and inserting
17 “the 10”.

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

22 “(E) COORDINATION WITH TREASURY IN-
23 SPECTOR GENERAL FOR TAX ADMINISTRA-
24 TION.—Before beginning any research or study,
25 the National Taxpayer Advocate shall coordi-

1 nate with the Treasury Inspector General for
2 Tax Administration to ensure that the National
3 Taxpayer Advocate does not duplicate any ac-
4 tion that the Treasury Inspector General for
5 Tax Administration has already undertaken or
6 has a plan to undertake.”.

7 (3) STATISTICAL SUPPORT.—

8 (A) IN GENERAL.—Section 6108 is amend-
9 ed by adding at the end the following new sub-
10 section:

11 “(d) STATISTICAL SUPPORT FOR NATIONAL TAX-
12 PAYER ADVOCATE.—The Secretary shall, upon request of
13 the National Taxpayer Advocate, provide the National
14 Taxpayer Advocate with statistical support in connection
15 with the preparation by the National Taxpayer Advocate
16 of the annual report described in section
17 7803(c)(2)(B)(ii). Such statistical support shall include
18 statistical studies, compilations, and the review of infor-
19 mation provided by the National Taxpayer Advocate for
20 statistical validity and sound statistical methodology.”.

21 (B) DISCLOSURE OF REVIEW.—Section
22 7803(c)(2)(B)(ii), as amended by subsection
23 (a), is amended by redesignating subclause
24 (XII) as subclause (XIII) and by inserting after
25 subclause (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
8 such information to be statistically
9 valid and based on sound statistical
10 methodology.”.

11 (C) CONFORMING AMENDMENT.—Section
12 7803(c)(2)(B)(iii) is amended by adding at the
13 end the following: “The preceding sentence
14 shall not apply with respect to statistical infor-
15 mation provided to the Secretary for review, or
16 received from the Secretary, under section
17 6108(d).”.

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

22 (d) EFFECTIVE DATE.—

23 (1) IN GENERAL.—Except as otherwise pro-
24 vided in this subsection, the amendments made by

1 this section shall take effect on the date of the en-
2 actment of this Act.

3 (2) SALARY OF NATIONAL TAXPAYER ADVOCATE.—The amendment made by subsection (c)
4 CATE.—The amendment made by subsection (c)
5 shall apply to compensation paid to individuals ap-
6 pointed as the National Taxpayer Advocate after the
7 date of the enactment of this Act.

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

9 (a) IN GENERAL.—Subchapter A of chapter 80 is
10 amended by striking section 7802 (and by striking the
11 item relating to such section in the table of sections of
12 such subchapter).

13 (b) CONFORMING AMENDMENTS.—

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

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

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

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

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

1 (6) Section 8D of the Inspector General Act of
2 1978 is amended—

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

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

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

11 **SEC. 404. MODERNIZATION OF INTERNAL REVENUE SERV-**
12 **ICE ORGANIZATIONAL STRUCTURE.**

13 (a) IN GENERAL.—Not later than September 30,
14 2020, the Administrator of the Internal Revenue Service
15 shall submit to Congress a comprehensive written plan to
16 redesign the organization of the Internal Revenue Service.
17 Such plan shall—

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

20 (2) prioritize taxpayer services to ensure that
21 all taxpayers easily and readily receive the assistance
22 that they need,

23 (3) streamline the structure of the agency in-
24 cluding minimizing the duplication of services and
25 responsibilities within the agency,

1 (4) best position the Internal Revenue Service
2 to combat cybersecurity and other threats to the In-
3 ternal Revenue Service, and

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

7 (b) REPEAL OF RESTRICTION ON ORGANIZATIONAL
8 STRUCTURE OF INTERNAL REVENUE SERVICE.—Para-
9 graph (3) of section 1001(a) of the Internal Revenue Serv-
10 ice Restructuring and Reform Act of 1998 shall cease to
11 apply beginning 1 year after the date on which the Admin-
12 istrator of the Internal Revenue Service submits to Con-
13 gress the plan described in subsection (a).

14 **TITLE V—TAX COURT**

15 **SEC. 501. DISQUALIFICATION OF JUDGE OR MAGISTRATE** 16 **JUDGE OF THE TAX COURT.**

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

20 **“SEC. 7467. DISQUALIFICATION OF JUDGE OR MAGISTRATE** 21 **JUDGE OF THE TAX COURT.**

22 “Section 455 of title 28, United States Code, shall
23 apply to judges and magistrate judges of the Tax Court
24 and to proceedings of the Tax Court.”.

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

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

4 **SEC. 502. OPINIONS AND JUDGMENTS.**

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

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

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

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

1 (b) CONFORMING AMENDMENTS TO SECTION
2 7459.—

3 (1) Subsections (c), (d), (e), and (f) of section
4 7459 are each amended by striking “decision” each
5 place it appears and inserting “judgment”.

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

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

“Sec. 7459. Opinions and judgments.”.

12 (c) OTHER CONFORMING AMENDMENTS.—

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

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

16 (B) Section 6213(a).

17 (C) Section 6214(d).

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

19 (E) Section 6226(g).

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

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

23 (H) Section 6247(d).

24 (I) Section 6252(e).

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

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

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

3 (M) Subsections (e), (f), and (g) of section
4 6861.

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

6 (O) Section 7428(a).

7 (P) Section 7428(e)(1)(C)(i).

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

9 (R) Section 7436(e)(2).

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

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

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

15 (V) Section 7477(a).

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

17 (X) Subsections (a)(2) and (e) of section
18 7479.

19 (2) The following provisions are each amended
20 by striking “decision” each place it appears and in-
21 serting “judgment”:

22 (A) Subsections (a) and (b)(3) of section
23 6215.

24 (B) Section 6226(h).

25 (C) Section 6247(e).

1 (D) Subsections (d) and (e) of section
2 6861.

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

4 (F) Section 7422.

5 (G) Subsections (a) and (b) of section
6 7460.

7 (H) Subsections (a), (b), (c), and (d) of
8 section 7463.

9 (I) Section 7482.

10 (J) Section 7483.

11 (K) Section 7485(b).

12 (L) Section 7481.

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

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

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

21 (6) Section 7461(a) is amended—

22 (A) by striking “reports” and inserting
23 “opinions”, and

24 (B) by striking “report” and inserting
25 “opinion”.

1 (7) Section 7462 is amended by striking “re-
2 ports” each place it appears and inserting “opin-
3 ions”.

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

6 (9) The headings of sections 6214(b), 7463(b),
7 7481(a), 7481(b), 7481(d), and 7485(b) are each
8 amended by striking “DECISIONS” and inserting
9 “JUDGMENTS”.

10 (10) The headings of sections 6226(h), 6247(e),
11 6861(c), 6861(d), 7443A(c), 7481(a)(2), and
12 7481(a)(3) are each amended by striking “DECI-
13 SION” and inserting “JUDGMENT”.

14 (11) The headings of sections 6863(b)(2),
15 6863(b)(3), 7430(f)(3), and 7482(a)(2)(B) are each
16 amended by striking “DECISION” and inserting
17 “JUDGMENT”.

18 (12) The heading of section 7436(c)(2) is
19 amended by striking “DECISIONS” and inserting
20 “JUDGMENT”.

21 (13) The heading of section 7460(a) is amend-
22 ed by striking “REPORTS” and inserting “OPIN-
23 IONS”.

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

4 (15) The heading of subchapter D of chapter
5 76 is amended by striking “**Decisions**” and insert-
6 ing “**Judgments**”.

7 (16) The heading of section 7481 is amended
8 by striking “**DECISION**” and inserting “**JUDG-**
9 **MENT**”.

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

“Sec. 7462. Publication of opinions.”.

13 (18) The item relating to subchapter D in the
14 table of subchapters for chapter 76 is amended to
15 read as follows:

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

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

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

19 (d) CONTINUING EFFECT OF LEGAL DOCUMENTS.—
20 All orders, decisions, reports, rules, permits, agreements,
21 grants, contracts, certificates, licenses, registrations, privi-
22 leges, and other administrative actions, in connection with
23 the Tax Court, which are in effect at the time this section

1 takes effect, or were final before the effective date of this
2 section and are to become effective on or after the effective
3 date of this section, shall continue in effect according to
4 their terms until modified, terminated, superseded, set
5 aside, or revoked in accordance with law by the Tax Court.

6 **SEC. 503. TITLE OF SPECIAL TRIAL JUDGE CHANGED TO**
7 **MAGISTRATE JUDGE OF THE TAX COURT.**

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

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

12 (2) by striking “special trial judges of the
13 court” in subsection (b) and inserting “magistrate
14 judges of the Tax Court”, and

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

18 (b) CONFORMING AMENDMENTS.—

19 (1) The heading of section 7443A is amended
20 by striking “**SPECIAL TRIAL JUDGES**” and insert-
21 ing “**MAGISTRATE JUDGES OF THE TAX**
22 **COURT**”.

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

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

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

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

7 (5) Section 7448 is amended—

8 (A) by striking “special trial judge’s” each
9 place it appears in subsections (a)(6), (c)(1),
10 (d), and (m)(1) and inserting “magistrate judge
11 of the Tax Court’s”, and

12 (B) by striking “special trial judge” each
13 place it appears other than in subsection (n)
14 and inserting “magistrate judge of the Tax
15 Court”.

16 (6) Section 7448(n) is amended—

17 (A) by striking “special trial judge which
18 are allowable” and inserting “magistrate judge
19 of the Tax Court which are allowable”, and

20 (B) by striking “special trial judge of the
21 Tax Court” both places it appears and inserting
22 “magistrate judge of the Tax Court”.

23 (7) The heading of section 7448(b)(2) is
24 amended by striking “SPECIAL TRIAL JUDGES” and

1 inserting “MAGISTRATE JUDGES OF THE TAX
2 COURT”.

3 (8) The item relating to section 7448 in the
4 table of sections for part I of subchapter C of chap-
5 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.”.

6 (9) Section 7456(a) is amended—

7 (A) by striking “special trial judge” each
8 place it appears and inserting “magistrate
9 judge”, and

10 (B) by striking “(or by the clerk” and in-
11 serting “of the Tax Court (or by the clerk”.

12 (10) Section 7466(a) is amended by striking
13 “special trial judge” and inserting “magistrate
14 judge”.

15 (11) Section 7470A is amended by striking
16 “special trial judges” both places it appears in sub-
17 sections (a) and (b) and inserting “magistrate
18 judges”.

19 (12) Section 7471(a)(2)(A) is amended by
20 striking “special trial judges” and inserting “mag-
21 istrate judges”.

22 (13) Section 7471(c) is amended—

1 (A) by striking “SPECIAL TRIAL JUDGES”
2 in the heading and inserting “MAGISTRATE
3 JUDGES OF THE TAX COURT”, and

4 (B) by striking “special trial judges” and
5 inserting “magistrate judges”.

6 **SEC. 504. REPEAL OF DEADWOOD RELATED TO BOARD OF**
7 **TAX APPEALS.**

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

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

11 “(3) In any determination of length of service
12 as judge or as a judge of the Tax Court of the
13 United States there shall be included all periods
14 (whether or not consecutive) during which an indi-
15 vidual served as judge.”.

