

HR 5549

Tax Administration Efficiency and Confidentiality Act of 2002

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 3, 2002

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Oct 3, 2002)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/5549>

Sponsor

Name: Rep. Houghton, Amo [R-NY-31]

Party: Republican • **State:** NY • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 3, 2002

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Oct 3, 2002)

Tax Administration Efficiency and Confidentiality Act of 2002 - Amend the Internal Revenue Code regarding: (1) termination of Internal Revenue Service employees for misconduct; (2) Tax Court authority to apply the doctrine of equitable recoupment; (3) Tax Court jurisdiction over collection due process cases; (4) Office of Chief Counsel review of offers of compromise; (5) delay in due date for electronically filed individual income tax returns; (6) joint return collection activities disclosable to either spouse based on oral request; (7) taxpayer representatives returns not subject to examination on sole basis of taxpayer representation; (8) contractor compliance with confidentiality safeguards; (9) standards for disclosure request and consent; (10) taxpayer notice concerning administrative determination of unlawful inspection of return; (11) disclosure in emergency circumstances; (12) taxpayer communications; (13) enrolled agents; (14) financial management service fees; and (15) Treasury auctions.

Actions Timeline

- **Oct 3, 2002:** Introduced in House
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