

## HR 5763

Tax Administration Reform Act of 2002

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Nov 22, 2002

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Nov 22, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/5763>

### Sponsor

**Name:** Rep. Thomas, William M. [R-CA-21]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Nov 22, 2002

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

Tax Administration Reform Act of 2002 - Amends the Internal Revenue Code to: (1) revise collection procedures concerning the review of installment agreements for partial collection; (2) extend the time allowed to return property wrongfully levied; and (3) provide for a study of liens and levies.

Increases funding for low-income tax clinics.

Revises tax administration provisions to provide for the termination of the employment of an IRS employee upon a final administrative or judicial determination of misconduct. Permits the Tax Court to apply the doctrine of equitable recoupment to the same extent as in other Federal courts. Limits the right to appeal a levy determination to the Tax Court (currently, a U.S. district court may have jurisdiction).

Provides a 15-day delay in due date for electronically filed individual income tax returns.

Revises confidentiality requirements concerning: (1) the disclosure upon oral request of either spouse of collection activities with respect to a joint return; (2) compliance by contractors; (3) standards for requests for and consents to disclosure; and (3) notice to taxpayer of an administrative determination that a return was unlawfully inspected; and (4) expanded disclosure in emergency circumstances.

Makes additional miscellaneous amendments including: (1) requiring an evaluation of alternative, technological means of communicating with taxpayers; (2) authorizing regulations for the conduct of enrolled agents; (3) charging fees to the IRS by the Financial Management Service; and (4) procedures concerning Treasury auctions.

Revises penalty and interest provisions concerning the treatment of penalties for failure by an individual to pay estimated income tax (converted to interest charge). Excludes interest on overpayments of tax from gross income. Abates interest on all erroneous refunds. Waives certain penalties for first-time unintentional minor errors. Revises and increases the penalty for filing a frivolous tax return.

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## **Actions Timeline**

- **Nov 22, 2002:** Introduced in House
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