

S 2809

A bill to amend the Internal Revenue Code of 1986 to preserve taxpayers' rights to administrative appeal of deficiency determinations, and for other purposes.

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 18, 2016

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Apr 18, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/2809>

Sponsor

Name: Sen. Portman, Rob [R-OH]

Party: Republican • **State:** OH • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 18, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 18, 2016)

This bill amends the Internal Revenue Code to establish new procedures and requirements for administrative appeals of Internal Revenue Service (IRS) deficiency determinations.

If the IRS determines that there is a deficiency with respect to a tax imposed, it may send a notice of deficiency to a taxpayer after:

- the taxpayer has been issued a letter of proposed deficiency that explains the basis for the determination of deficiency and provides an opportunity for administrative review in the IRS Office of Appeals; and
- either: (1) the time provided in the letter for contacting the office has expired and the taxpayer has not contacted the office, or (2) the office has issued a decision with respect to the deficiency.

The bill includes exceptions to these requirements for frivolous tax positions and issues in cases designated for litigation.

The IRS must permit a taxpayer to appeal a deficiency prior to issuing a deficiency notice if 60 or fewer days remain on the statute of limitations and the taxpayer agrees to extend the period for 12 months.

The bill modifies appeals dispute resolution procedures. It also restricts the authority of the IRS to: (1) designate cases for litigation without permitting an appeal, or (2) offer settlement agreements that preclude an appeal.

The bill modifies the authority of the IRS to issue a summons and limits the access that people outside of the IRS have to returns and return information acquired by a summons.

Actions Timeline

- **Apr 18, 2016:** Introduced in Senate
- **Apr 18, 2016:** Read twice and referred to the Committee on Finance.

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