

**Comparison of House-Passed *Taxpayer First Act* and 2016 Senate Taxpayer Protection Bills**

<b>Key</b>
Identical or near-identical provisions in House and Senate bills
Similar efforts or intent in House and Senate bills
Provision is only in House or Senate bill

Provision	House	Senate
<b>CYBERSECURITY IMPROVEMENTS &amp; INCREASING PROTECTIONS FOR TAXPAYERS AND VICTIMS OF IDENTITY THEFT AND TAX FRAUD</b>		
Single point of contact for identity theft victims	TFA - § 15001	S. 3156 - § 201
Notification on suspected identity theft and guidelines for stolen identity refund fraud cases	TFA - § 15001	S. 3156 - § 205 S. 3157 - §§ 101 & 104
Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud	TFA - § 18102	S. 3156 - §§ 202 & 203 S. 3157 - § 121
Codification of the Information Sharing and Analysis Center, including limited sharing of tax return information	TFA - § 18103	S. 3157 - §§ 103, 121 & 122
Report on Federal employee wage and tax withholding reporting to state tax agencies		S. 3156 - § 204
Criminal penalty for misappropriating taxpayer identity in connection with tax fraud		S. 3157 - § 102
Public-private partnership to address identity theft and refund fraud (Codification of IRS Security Summit)	TFA - § 18101	
Compliance by contractors with confidentiality safeguards	TFA - § 18104	
Report on electronic payments	TFA - § 18105	

Provision	House	Senate
<b>IMPROVEMENTS TO CUSTOMER SERVICE &amp; ASSISTANCE TO TAXPAYERS IN FILING RETURNS</b>		
Return preparation programs for low-income taxpayers (VITA permanence)	TFA - § 12001	S. 3156 - § 111
Limit tax return information re-disclosures by taxpayer's designee to cases where taxpayer has consented	TFA - § 18302	S. 3156 - § 112
Clarification of equitable relief from joint liability	TFA - § 11303	S. 3156 - § 113
Notice requirement from IRS regarding closure of Taxpayer Assistance Centers	TFA - § 16001	S. 3156 - § 116
Modification of user fee requirements for installment agreements / offers-in-compromise	TFA - § 11203	S. 3156 - § 114
Develop a comprehensive customer service strategy, including various online services and initiatives	TFA - § 11201	S. 3156 - § 115
Clarification that IRS employees may provide taxpayers with information about low-income taxpayer clinics	TFA - § 14001	
Recovery of certain improperly withheld severance payments		S. 3156 - § 117
Authority to transfer IRS appropriations to combat tax fraud		S. 3157 - § 111
Streamlined critical pay authority for information technology positions		S. 3157 - § 112
Access to the National Directory of New Hires to identify and prevent fraudulent tax filings and refund claims		S. 3157 - § 113
Repeal of provision regarding certain tax compliance procedures and reports		S. 3157 - § 114
Sense of the Senate on strengthened penalties and enforcement for impersonating an IRS official or agent		S. 3157 - § 115
GAO Reports on identity theft and refund fraud		S. 3157 - § 123
Codification of the IRS Fee File Program	TFA - § 11202	
Authorize the IRS to develop a fully automated income verification system in lieu of the current system	TFA - § 18301	

Provision	House	Senate
<b>DEVELOPMENT OF INFORMATION TECHNOLOGY AND ELECTRONIC FILING SYSTEMS</b>		
Increase electronic filing of tax returns	TFA - § 18401	S. 3157 - § 203
Develop an Internet platform to facilitate taxpayers filing Forms 1099 with the IRS	TFA - § 18203	S. 3157 - § 204
Enhancements to IRS Identity Protection Personal Identification Numbers (IP PIN)	TFA - § 13001	S. 3157 - § 202
Development of online accounts and portals	TFA - § 18202	S. 3157 - § 206
Study on feasibility of blocking electronically filed tax returns		S. 3157 - § 201
Requirement that electronically prepared paper returns include scannable codes		S. 3157 - § 205
Strengthen IRS accountability for funds spent on information technology systems and codify IRS CIO position	TFA - § 18201	
Develop uniform standards for the use of electronic signatures for disclosure authorizations	TFA - § 18402	
Allow payment of taxes by debit and credit cards, provided the fee is paid by the taxpayer	TFA - § 18403	
<b>APPEALS PROCESS &amp; REFORM OF ASSESSMENT AND COLLECTION PROCEDURES</b>		
Establish IRS Independent Office of Appeals allowing all taxpayers to access the administrative review process	TFA - § 11101	S. 3156 - § 102
Report on IRS authority to compromise tax matters		S. 3156 - § 101
Extend time limit for contesting IRS levy		S. 3156 - § 103
Require the IRS to hold individuals harmless if an improper levy on retirement plans occurs		S. 3156 - § 104
Report on IRS audit criteria		S. 3156 - § 105

Provision	House	Senate
<b>EXEMPT ORGANIZATIONS</b>		
Require mandatory e-filing by exempt organizations	TFA - § 17001	S. 3156 - § 141
Repeal the substantiation exception for certain charitable contributions reported by done organization		S. 3156 - § 142
Prohibit use of IRS funds for political targeting		S. 3156 - § 143
Require notification to exempt organizations prior to revoking exempt status for failure to file information returns		S. 3156 - § 144
<b>ENFORCEMENT</b>		
Specify IRS seizure requirements with respect to structuring transactions	TFA - § 11301	
Exclusion of interest received in action to recover property seized by the IRS based on structuring transaction	TFA - § 11302	
Modification of procedures for issuance of 3 <sup>rd</sup> party summons	TFA - § 11304	
Establishment of income threshold for referral to private debt collection	TFA - § 11305	
Reform of notice of contact of 3 <sup>rd</sup> parties	TFA - § 11306	
Modification of authority to issue designated summons	TFA - § 11307	
Limitation on access of non-IRS employees to return and return information	TFA - § 11308	
Limits the rules for seizure and sale of perishable good to this category only	TFA - § 19001	
<b>ORGANIZATIONAL MODERNIZATION</b>		
Modification of title of Commissioner of the IRS to Administrator of the IRS	TFA - § 11401	
Strengthen the National Taxpayer Advocate's office and update official responsibilities	TFA - § 11402	
Eliminate the IRS Oversight Board	TFA - § 11403	
Modernize the organizational structure of the IRS	TFA - § 11404	

Provision	House	Senate
<b>REFORM OF LAWS GOVERNING IRS EMPLOYEES</b>		
Electronic record retention		S. 3156 - § 131
Sense of the Senate on revision of the Hatch Act		S. 3156 - § 132
Prohibition on rehiring former IRS employees who were involuntarily separated for misconduct		S. 3156 - § 133
Authority to remove or transfer senior IRS executives who fail in their performance or engage in misconduct		S. 3156 - § 134
Limit participation of 3 <sup>rd</sup> party contractors for sworn testimony taken pursuant to an IRS summons		S. 3156 - § 135
Notification of unauthorized inspection or disclosure of returns and return information		S. 3156 - § 136
<b>TAX COURT</b>		
Establish grounds for the disqualification of Tax Court judges	TFA - § 11501	
Replace the Tax Court’s non-judicial terms of “report” and “decision” with “opinion” and “judgement”	TFA - § 11502	
Rename “Special Trial Judges” as “Magistrate Judges” to bring terminology in line with other federal courts	TFA - § 11503	
Repeal all references to the Board of Tax Appeals, which no longer exists (now known as Tax Court)	TFA - § 11504	
<b>WHISTLEBLOWER PROTECTIONS</b>		
Reports concerning whistleblower awards		S. 3156 - § 121
Whistleblower reforms		S. 3156 - § 122