

TAXPAYER FIRST ACT

HIGHLIGHTS FROM THE DRAFT LEGISLATION



The draft legislation would overhaul the tax collection agency and modernize its information technology infrastructure. The overall goal is to improve taxpayer services and customer experience with the IRS.

TITLE CHANGES

The current title of “Commissioner of Internal Revenue” would be changed to “Administrator of the Internal Revenue Service.” The current title of “Deputy Commissioner” would be changed to “Deputy Administrator.”



INDEPENDENT OFFICE OF APPEALS

This provision would ensure that all taxpayers are able to access the administrative review process, so their cases can be heard by an independent decision-maker.

FREE FILE PROGRAM

This provision would codify the existing Free File Program and work with stakeholders to improve and promote the program.



ACCESS TO INFORMATION

This provision would prohibit a person, other than IRS personnel, from examining books, records and witness testimony as part of an examination, unless that person is serving as an expert.

IDENTITY THEFT VICTIMS

This provision would establish a single point of contact within the IRS for any taxpayer who is a victim of identity theft.



Learn details about this draft legislation and more in the full [Tax Policy Update](#) from McGuireWoods Consulting.

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