



IRS REDESIGN

The "Taxpayer First" IRS Reform Package

We are taking the biggest and boldest step in 20 years to redesign the IRS into a place with a singular mission: "Taxpayer First."

- Our IRS redesign puts an emphasis on customer service by requiring the IRS to submit to Congress plans to restructure the agency to improve efficiency, enhance cyber security, and better serve taxpayers.
- This will guarantee that the IRS is living up to its "quality service" mission and will hold the agency accountable if it fails to meet these standards.
- Our legislation encourages the use of common-sense customer service features, like a call-back option.

We are overhauling the IRS' enforcement tools so families and businesses can't have property seized without fair notice:

- In 2015, the IRS raided a family wedding gown business in Dallas. They alleged the couple owed back taxes and held a same-day auction to sell their inventory of wedding dresses, exploiting a loophole by alleging the dresses were "perishable."
- Our legislation prevents outrageous enforcement abuse like this by limiting the IRS' ability to unfairly seize and sell taxpayer property on the same day.
- This bill reminds the IRS they are not just an enforcement agency – they are our tax administrator. That's why the legislation also changes the title of the IRS chief from Commissioner to Administrator.

We are shifting the burden of proof back onto the IRS when examining taxpayers.

- This legislation establishes the Independent Office of Appeals in the IRS to ensure that taxpayers receive a fair and impartial review of disputes they have with the IRS.
- It shouldn't take a Freedom of Information Act request to see what evidence the IRS is bringing against you. This legislation will require that the IRS provide you your own case file prior to any review of your dispute with the agency.

We are improving the IRS' technology and cyber security.

- Right now, IRS technology is so outdated that some systems date to the 1960s, and fax machines are still used for some official communications. This legislation modernizes the IRS so they can be more efficient and taxpayer-friendly.
- No one should have to call the IRS 30 times to get help. The Taxpayer First legislation ensures victims of identity theft have one point of contact who can help them until their problem is fixed.
- This legislation enhances the agency's ability to combat cybercrimes by strengthening the IRS' partnership with states and cyber security experts.
- Recently it took more than 4 years to prosecute a nonprofit charity called the Cancer Fund – which used over 95 percent of \$187 million in charitable donations for personal benefit – because all relevant files were kept on paper or PDF. This legislation ensures certain IRS data is kept securely in a searchable, electronic format.