

Time to Act on the TAS Act: Congress Should Approve Vital Tax Legislation This Year

By Glen Frost, Esq.

With time running out on the Congressional calendar, House and Senate leaders have a unique opportunity this fall to pass critically needed legislation that can help taxpayers and the nation.

The Taxpayer Assistance and Service Act, commonly referred to as the TAS Act, reflects years of work. The concept centers on making common-sense changes to the law revolving around enhancing taxpayer rights, reducing taxpayer burden as well as bolstering tax administration work inside the IRS and at the Tax Court.

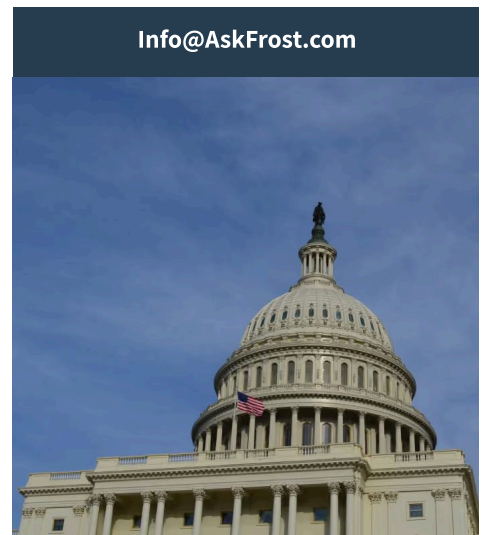
It's taken years for this legislation to evolve. The effort has been tirelessly championed by National Taxpayer Advocate Erin Collins, but components can be traced to many others in Congress, national tax associations, the American Bar Association Tax Section, the software industry, consumer groups as well as the IRS Advisory Committee (IRSAC) and the Electronic Tax Administration Advisory Act (ETAAC).

And it's now closer than ever to being approved, with critical elements receiving bipartisan support in both the Senate and the House as well as **enthusiastic endorsements across the tax community** from groups like the American Institute of Certified Public Accountants (AICPA), the National Association of Enrolled Agents (NAEA), as well as Independent Sector and the National Taxpayers Union.

But while there is rare bipartisan agreement on the legislation, the TAS Act faces the peril that has doomed many good ideas in Washington through the years – limited time remaining in the final stage of this Congress.

House and Senate leaders should work to find a way to resolve a few lingering issues over elements in the TAS Act and squeeze the proposal onto the legislative calendar before time runs out on the 119th Congress.

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There's a mosaic of insightful ideas in the legislation. To help explore the proposed TAS Act changes in more detail, Frost Law is partnering with the Accounting, Legal, & Finance Institution (ALFi) to present a multi-part webinar series this fall. The first session will be at 1:30 p.m. ET on Sept. 24. Registration for "The IRS Gets a Glow-Up: Taxpayer Service, Modernization, and Preparers Under the TAS Act" is free. Visit www.alfi.org to sign up.

As the webinar series will explain, the TAS Act lives up to its name, providing needed improvements in taxpayer assistance and service, including:

- Improve Taxpayer Service by expanding taxpayer information available through the IRS "Where's My Refund" tool and provide more functionality through IRS Online Accounts.
- Provide more help for low-income taxpayers. Funding flexibility would be added for Low-Income Tax Clinics (LITCs), a vital avenue to help give representation for lower-income taxpayers with IRS issues. Installment Agreement fees would be waived for those struggling to pay a tax bill.
- For international taxpayers, provide more flexibility and expand rights for U.S. citizens who face unique obstacles meeting their tax obligations while living abroad.
- Take additional steps to strengthen standards for paid tax preparers.
- Protect taxpayer rights by adding more independence inside the IRS for the Taxpayer Advocate and the Independent Office of Appeals.
- Provide important changes for the Tax Court and judicial system on tax issues.
- Fix unusual quirks in the tax law and tax administration. For example, there's a befuddling scenario where the

- IRS can end a taxpayer's claim against the agency in Tax Court by seizing the person's refund. Frost Law takes a closer look at the situation involved in the *Zuch* case that's prompted bipartisan calls to fix the underlying law.

Reflecting the wide support across the tax community, there's broad agreement on Capitol Hill over many of the concepts in the proposal. In the Senate Finance Committee, Chairman Mike Crapo, R-Idaho, and Ranking Sen. Ron Wyden, D-Ore., garnered bipartisan support in a 26-1 vote to advance the proposal to the full Senate for consideration.

The legislation has taken a different path in the House, as House Ways and Means Committee Chairman Jason Smith, R-Mo., guided individual elements through the committee with full House support on a number of provisions.

What this means is that there are multiple ways for gaining full Congressional support for the measure. One option could be a vote before the November mid-term elections, but there is limited time available on the legislative calendar. A better opportunity could be in a likely lame-duck session before the end of the year.

But doing something this year is critical. When the current Congress wraps up work, everything resets in January with a new legislative session. That means the TAS Act, in essence, would have to start from scratch in 2027. And that could translate into an uncertain future given the open questions about what happens in the mid-term elections.

Congress shouldn't miss this window of opportunity to get something approved given the rare alignment of overwhelming bipartisan support. It's time to help taxpayers, it's time to help tax administration, and it's time



to help the nation. Congress should find a way to pass the TAS Act this year.

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