

# IRS Practice Adviser Report

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## Tax Administration

### House Panel Aims to Unveil IRS Restructuring Bill in April

#### BNA Snapshot

- Buchanan hopes to work with Democrats on legislation
- New commissioner could play role, he says



By Kat Lucero

A top House tax-writer wants to introduce a bill that would revamp the IRS in April 2018.

“I want to get something out by April 15,” Ways and Means Oversight Subcommittee Chairman Vern Buchanan (R-Fla.) told reporters Sept. 13 after he led a hearing about the Internal Revenue Service’s handling of tax disputes. April 15 is the traditional deadline for filing individual tax returns.

Buchanan repeated calls to work on that legislation with Democrats. “I want to do it on a bipartisan basis, but we’ll have to see. I’m open-minded,” he said.

He also said a new IRS commissioner would be helpful as his subcommittee develops a plan to restructure the agency, which hasn’t been done since 1998. The White House hasn’t named a successor to Commissioner John Koskinen, whose term expires in November.

Buchanan’s comments come as the White House and congressional Republicans are working on tax reform. Ways and Means Committee Chairman Kevin Brady (R-Texas) has said he would like to restructure the IRS after Congress passes a bill to rework the tax code.

The hearing on tax disputes was the third one this year about taxpayer services. The series is part of a broader House GOP plan, introduced in June 2016, to slim down the agency into three main divisions: families and individuals; businesses; and an independent “small claims court” that handles dispute resolution.

Witnesses at the hearing raised concerns about how the IRS Office of Appeals has handled disputes with taxpayers. The office, formed in 1927, is designed to be the main forum where business and individual taxpayers can resolve tax disputes in a fair, impartial manner without litigation. In particular, the IRS’s recent decision to limit face-to-face meetings between the office and taxpayers was criticized.

“In October 2016, appeals made several changes to its conference procedures, which arguably impact their ability, or perception to independently and objectively help taxpayers,” said Chastity K. Wilson, a principal at CliftonLarsonAllen LLP’s national tax office. Wilson testified on behalf of the American Institute of CPAs.

She recommended that the IRS limit settlement conferences to the appropriate appeals personnel and provide taxpayers an option to have face-to-face meetings.

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