

115TH CONGRESS
2D SESSION

H. R. 5386

To ensure that taxpayers are provided access to case files prior to conference with staff of the Internal Revenue Service Office of Appeals.

IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2018

Mr. YOUNG of Iowa introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To ensure that taxpayers are provided access to case files prior to conference with staff of the Internal Revenue Service Office of Appeals.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “IRS Fair Appeals Sav-
5 ing Taxpayers Act” or as the “IRS FAST Act”.

6 **SEC. 2. ACCESS TO CASE FILES PRIOR TO CONFERENCE**

7 **WITH STAFF OF THE INTERNAL REVENUE**

8 **SERVICE OFFICE OF APPEALS.**

9 (a) IN GENERAL.—In the case of any taxpayer with
10 respect to which a conference with the Internal Revenue

1 Service Office of Appeals has been scheduled, such tax-
2 payer shall be provided access to the nonprivileged por-
3 tions of the case file on record regarding the disputed
4 issues not later than 10 days before the date of such con-
5 ference.

6 (b) TAXPAYER ELECTION TO EXPEDITE CON-
7 FERENCE.—If the taxpayer so elects, subsection (a) shall
8 be applied by substituting “the date of such conference”
9 for “10 days before the date of such conference”.

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