

TaxNewsFlash

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Senate passes IRS administration bill

The U.S. Senate on June 13, 2019, passed "by voice vote" an IRS administration bill—H.R. 3151, the "Taxpayer First Act."

The House passed the legislation on June 10, 2019. Read [**TaxNewsFlash**](#)

Having been passed by both houses of Congress, the bill will be enrolled and sent to the White House for action by the president.

The bill includes measures concerning, among other items, the following:

- Establishment of an IRS independent Office of Appeals
- Modified procedures for issuance of third-party summons
- Changes to the IRS organizational structure
- Measures concerning identity protection for personal identification numbers and other identity-theft protections
- Provision of an internet platform for Form 1099 filings
- Measures relating to disclosure of taxpayer information for third-party income verification
- Expanded use of electronic systems including electronic filing of returns
- Payment of taxes by debit and credit cards
- Mandatory e-filing by exempt organizations and new requirements before revocation of tax-exempt status for a failure to file returns
- An increase in the penalty for a failure to file

Read text of the legislation: [**H.R. 3151**](#)

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