

Amendment List  
Taxpayer Protection Act of 2016  
April 20, 2016

Committee Number	Senator	Summary	Off-Set
24	Grassley/Thune #1	Increase in Criminal penalty for unauthorized disclosure or inspection	
25	Grassley/Thune #2	TIGTA audit/investigation notifications to alleged victim	
26	Grassley/Thune #3	Notification of unauthorized inspection or disclosure of returns and return information	
27	Grassley/Thune #4	Modification and increase in civil damages for unauthorized disclosure or inspection	
28	Grassley/Thune #5	Modification and increase in civil damages for unauthorized collection actions	
29	Grassley/Wyden #6	To improve communications with IRS whistleblowers	
30	Grassley/Wyden #7	To protect IRS whistleblowers from retaliation by employers	
31	Grassley #8	To clarify that awards payable under the IRS Whistleblower Program includes proceeds from FBAR violations and similar tax enforcement penalties	
32	Roberts #1	Protecting Charitable Contributions Act	To be Determined
33	Cornyn/Roberts/Heller #1	Increase Civil Damages for Reckless or Intentional Disregard of Internal Revenue Laws by the IRS (Small Business Taxpayer Bill of Rights Act (S.949))	TBD
34	Cornyn/Roberts/Heller #2	Increase Monetary Penalties on Outlaw IRS Employees (Small Business Taxpayer Bill of Rights Act (S.949))	
35	Cornyn/Roberts/Heller #3	Increase Civil Damages for the Unauthorized Inspection or Disclosure of Taxpayer Return and Return Information by the IRS (Small Business Taxpayer Bill of Rights Act (S.949))	TBD

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36	Cornyn/Roberts/ Heller #4	Increase Monetary Penalties on Rogue IRS Employees Who Unlawfully Disclose Taxpayers Return or Return Information (Small Business Taxpayer Bill of Rights Act (S.949))	
37	Cornyn/Roberts/ Heller #5	Allowing More Small Businesses to Recoup Attorneys' Fees for Unjustified IRS Positions (Small Business Taxpayer Bill of Rights Act (S.949))	TBD
38	Cornyn/Roberts/ Heller #6	Waiver of Installment Agreement Fees for Taxpayers (Small Business Taxpayer Bill of Rights Act (S.949))	
39	Cornyn/Roberts/ Heller #7	Improving the Independence of the IRS Office of Appeals by Disallowing Ex Parte Discussions (Small Business Taxpayer Bill of Rights Act (S.949))	
40	Cornyn/Roberts/ Heller #8	Establishment of an Alternative Dispute Resolution Program (Small Business Taxpayer Bill of Rights Act (S.949))	
41	Cornyn/Roberts/ Heller #9	Strengthening the Independent Nature of the Appeals Divisions by Disallowing New Issues to be Raised	
42	Cornyn/Roberts/ Heller #10	Protecting Taxpayers' Homes from Unnecessary Lien Foreclosures (Small Business Taxpayer Bill of Rights Act (S.949))	
43	Cornyn/Roberts/ Heller #11	Improving & Increasing Accountability for IRS Misconduct (Small Business Taxpayer Bill of Rights Act (S.949))	
44	Cornyn/Roberts/ Heller #12	To Protect Taxpayers from Unlawful IRS Targeting by Providing Treasury Inspector General for Tax Administration (TIGTA) Review of IRS Audit Criteria (Small Business Taxpayer Bill of Rights Act (S.949))	
45	Thune/Grassley/ Roberts #1	Improve Taxpayer Access to Appeals	
46	Thune/Grassley/ Roberts #2	Improve Taxpayer Access to Appeals	
47	Burr/Enzi/Heller/ Grassley/Isakson #1	Ensuring Integrity in the IRS Workforce Act of 2016	Not Necessary

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48	Burr/Enzi/Heller/ Isakson #2	Internal Revenue Service Accountability Act	Not Necessary
49	Burr #3	The Biased IRS Audit Systems (BIAS) Prevention Act	Not Necessary
50	Isakson #1	Prohibit the use of IRS funds for Political Targeting	
51	Portman #1	Ensuring Taxpayer's Right to Appeal to the IRS Office of Appeals	To be provided
52	Portman #2	Limitation on Access of Non-IRS Employees to Returns and Return Information Acquired by Summons	To be provided
53	Toomey #1	Preserving Access to Orphan Drugs	
54	Toomey #2	To be provided	
55	Coats/Cardin #1	Requiring the IRS to provide timely notice before tax-exempt status is automatically revoked	No offset is required
56	Coats #2	Protection of victims of employment-related identity theft	No offset is required
57	Heller #1	IRS Future State Accountability and Transparency Act	To be provided
58	Heller #2	To deny paying bonuses to IRS employees until a comprehensive customer service strategy is put into place	To be provided
59	Heller #3	To require the IRS to give sufficient notice to Congress before closing a walk-in center or Taxpayer Assistance Centers (TACs)	To be provided
60	Heller #4	Amendment of a perfecting nature	To be provided
61	Scott #1	End the Partisan IRS Culture Act or the EPIC Act	No revenue effect
62	Schumer #1	Single Point of Contact for Tax Fraud Victims at the IRS	
63	Schumer #2	Public Release of IRS Service Delivery Plan	
64	Schumer #3	Cap IRS User Fees on Installment Agreements (IA)	
65	Schumer #4	EITC/CTC IRS Hotline	
66	Schumer #5	Creating Transparency in the Tax System	
67	Schumer #6	Department of the Treasury Revenue Collection Clarification	
68	Nelson #1	Taxpayer Receipt Act	
69	Nelson #2	Amendment to help taxpayers guard against the IRS phone scam	

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70	Menendez #1	Preventing False Positives that Burden Taxpayers	To be provided if needed
71	Menendez #2	Promote Tax Compliance	To be provided if needed
72	Menendez #3	Information Sharing to Prevent Tax Evasion	To be provided if needed
73	Carper #1	Sense of the Senate to improve customer service and protections for taxpayers by reinstating appropriate IRS funding levels	No revenue impact
74	Cardin #1	Consistent standard for levies on retirement assets and retirement income	To be provided if needed
75	Cardin #2	Clear guidance on standards that must be met before IRS levies on retirement	To be provided if needed
76	Cardin #3	Statutory right to a hearing at the Office of Appeals	To be provided if needed
77	Brown/Cardin #1	Raising the cap for IRS VITA matching grant program allocation to #30 million, subject to appropriation override	To be provided if needed
78	Brown/Cardin #2	National Center to Promote Quality, Excellence, and Evaluation in Volunteer Income Tax Assistance	To be provided if needed
79	Casey #1	Providing Taxpayers ID Theft and Tax Scam Information	No offset is expected to be required
80	Warner/Bennet/ Burr #1	Combat-Injured Veterans Tax Fairness Act	To be provided if needed
81	Warner #2	Government Accountability Office (GAO) Study of Federal Employee Wage and Tax Withholding Reporting to State Tax Agencies	To be provided if needed