

One Hundred Fourteenth Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Tuesday,
the sixth day of January, two thousand and fifteen*

An Act

Making appropriations for military construction, the Department of Veterans Affairs, and related agencies for the fiscal year ending September 30, 2016, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Consolidated Appropriations Act, 2016”.

SEC. 2. TABLE OF CONTENTS.

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SEC. 101. ENHANCED CHILD TAX CREDIT MADE PERMANENT.

(a) IN GENERAL.—Section 24(d)(1)(B)(i) is amended by striking “\$10,000” and inserting “\$3,000”.

(b) CONFORMING AMENDMENT.—Section 24(d) is amended by striking paragraphs (3) and (4).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 102. ENHANCED AMERICAN OPPORTUNITY TAX CREDIT MADE PERMANENT.

(a) IN GENERAL.—Section 25A(i) is amended by striking “and before 2018”.

(b) TREATMENT OF POSSESSIONS.—Section 1004(c)(1) of division B of the American Recovery and Reinvestment Tax Act of 2009 by striking “and before 2018” each place it appears.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 103. ENHANCED EARNED INCOME TAX CREDIT MADE PERMANENT.

(a) INCREASE IN CREDIT PERCENTAGE FOR 3 OR MORE QUALIFYING CHILDREN MADE PERMANENT.—Section 32(b)(1) is amended to read as follows:

“(1) PERCENTAGES.—The credit percentage and the phaseout percentage shall be determined as follows:

“In the case of an eligible individual with:	The credit percentage is:	The phaseout percentage is:
1 qualifying child	34	15.98
2 qualifying children	40	21.06
3 or more qualifying children	45	21.06

TITLE IV—TAX ADMINISTRATION
Subtitle A—Internal Revenue Service
Reforms

SEC. 401. DUTY TO ENSURE THAT INTERNAL REVENUE SERVICE EMPLOYEES ARE FAMILIAR WITH AND ACT IN ACCORD WITH CERTAIN TAXPAYER RIGHTS.

(a) IN GENERAL.—Section 7803(a) is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

“(3) EXECUTION OF DUTIES IN ACCORD WITH TAXPAYER RIGHTS.—In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

“(A) the right to be informed,

“(B) the right to quality service,

“(C) the right to pay no more than the correct amount of tax,

“(D) the right to challenge the position of the Internal Revenue Service and be heard,

“(E) the right to appeal a decision of the Internal Revenue Service in an independent forum,

“(F) the right to finality,

“(G) the right to privacy,

“(H) the right to confidentiality,

“(I) the right to retain representation, and

“(J) the right to a fair and just tax system.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 402. IRS EMPLOYEES PROHIBITED FROM USING PERSONAL EMAIL ACCOUNTS FOR OFFICIAL BUSINESS.

No officer or employee of the Internal Revenue Service may use a personal email account to conduct any official business of the Government.

SEC. 403. RELEASE OF INFORMATION REGARDING THE STATUS OF CERTAIN INVESTIGATIONS.

(a) IN GENERAL.—Section 6103(e) is amended by adding at the end the following new paragraph:

“(11) DISCLOSURE OF INFORMATION REGARDING STATUS OF INVESTIGATION OF VIOLATION OF THIS SECTION.—In the case of a person who provides to the Secretary information indicating a violation of section 7213, 7213A, or 7214 with respect to any return or return information of such person, the Secretary may disclose to such person (or such person’s designee)—

“(A) whether an investigation based on the person’s provision of such information has been initiated and whether it is open or closed,

“(B) whether any such investigation substantiated such a violation by any individual, and

“(C) whether any action has been taken with respect to such individual (including whether a referral has been made for prosecution of such individual).”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to disclosures made on or after the date of the enactment of this Act.

SEC. 404. ADMINISTRATIVE APPEAL RELATING TO ADVERSE DETERMINATIONS OF TAX-EXEMPT STATUS OF CERTAIN ORGANIZATIONS.

(a) **IN GENERAL.**—Section 7123 is amended by adding at the end of the following:

“(c) **ADMINISTRATIVE APPEAL RELATING TO ADVERSE DETERMINATION OF TAX-EXEMPT STATUS OF CERTAIN ORGANIZATIONS.**—

“(1) **IN GENERAL.**—The Secretary shall prescribe procedures under which an organization which claims to be described in section 501(c) may request an administrative appeal (including a conference relating to such appeal if requested by the organization) to the Internal Revenue Service Office of Appeals of an adverse determination described in paragraph (2).

“(2) **ADVERSE DETERMINATIONS.**—For purposes of paragraph (1), an adverse determination is described in this paragraph if such determination is adverse to an organization with respect to—

“(A) the initial qualification or continuing qualification of the organization as exempt from tax under section 501(a) or as an organization described in section 170(c)(2),

“(B) the initial classification or continuing classification of the organization as a private foundation under section 509(a), or

“(C) the initial classification or continuing classification of the organization as a private operating foundation under section 4942(j)(3).”.

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to determinations made on or after May 19, 2014.

SEC. 405. ORGANIZATIONS REQUIRED TO NOTIFY SECRETARY OF INTENT TO OPERATE UNDER 501(c)(4).

(a) **IN GENERAL.**—Part I of subchapter F of chapter 1 is amended by adding at the end the following new section:

“**SEC. 506. ORGANIZATIONS REQUIRED TO NOTIFY SECRETARY OF INTENT TO OPERATE UNDER 501(c)(4).**

“(a) **IN GENERAL.**—An organization described in section 501(c)(4) shall, not later than 60 days after the organization is established, notify the Secretary (in such manner as the Secretary shall by regulation prescribe) that it is operating as such.

“(b) **CONTENTS OF NOTICE.**—The notice required under subsection (a) shall include the following information:

“(1) The name, address, and taxpayer identification number of the organization.

“(2) The date on which, and the State under the laws of which, the organization was organized.

“(3) A statement of the purpose of the organization.

“(c) **ACKNOWLEDGMENT OF RECEIPT.**—Not later than 60 days after receipt of such a notice, the Secretary shall send to the organization an acknowledgment of such receipt.

“(d) **EXTENSION FOR REASONABLE CAUSE.**—The Secretary may, for reasonable cause, extend the 60-day period described in subsection (a).

“(e) USER FEE.—The Secretary shall impose a reasonable user fee for submission of the notice under subsection (a).

“(f) REQUEST FOR DETERMINATION.—Upon request by an organization to be treated as an organization described in section 501(c)(4), the Secretary may issue a determination with respect to such treatment. Such request shall be treated for purposes of section 6104 as an application for exemption from taxation under section 501(a).”.

(b) SUPPORTING INFORMATION WITH FIRST RETURN.—Section 6033(f) is amended—

(1) by striking the period at the end and inserting “, and”,

(2) by striking “include on the return required under subsection (a) the information” and inserting the following: “include on the return required under subsection (a)—

“(1) the information”, and

(3) by adding at the end the following new paragraph:

“(2) in the case of the first such return filed by such an organization after submitting a notice to the Secretary under section 506(a), such information as the Secretary shall by regulation require in support of the organization’s treatment as an organization described in section 501(c)(4).”.

(c) FAILURE TO FILE INITIAL NOTIFICATION.—Section 6652(c) is amended by redesignating paragraphs (4), (5), and (6) as paragraphs (5), (6), and (7), respectively, and by inserting after paragraph (3) the following new paragraph:

“(4) NOTICES UNDER SECTION 506.—

“(A) PENALTY ON ORGANIZATION.—In the case of a failure to submit a notice required under section 506(a) (relating to organizations required to notify Secretary of intent to operate as 501(c)(4)) on the date and in the manner prescribed therefor, there shall be paid by the organization failing to so submit \$20 for each day during which such failure continues, but the total amount imposed under this subparagraph on any organization for failure to submit any one notice shall not exceed \$5,000.

“(B) MANAGERS.—The Secretary may make written demand on an organization subject to penalty under subparagraph (A) specifying in such demand a reasonable future date by which the notice shall be submitted for purposes of this subparagraph. If such notice is not submitted on or before such date, there shall be paid by the person failing to so submit \$20 for each day after the expiration of the time specified in the written demand during which such failure continues, but the total amount imposed under this subparagraph on all persons for failure to submit any one notice shall not exceed \$5,000.”.

(d) CLERICAL AMENDMENT.—The table of sections for part I of subchapter F of chapter 1 is amended by adding at the end the following new item:

“Sec. 506. Organizations required to notify Secretary of intent to operate under 501(c)(4).”.

(e) LIMITATION.—Notwithstanding any other provision of law, any fees collected pursuant to section 506(e) of the Internal Revenue Code of 1986, as added by subsection (a), shall not be expended by the Secretary of the Treasury or the Secretary’s delegate unless provided by an appropriations Act.

(f) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to organizations which are described in section 501(c)(4) of the Internal Revenue Code of 1986 and organized after the date of the enactment of this Act.

(2) CERTAIN EXISTING ORGANIZATIONS.—In the case of any other organization described in section 501(c)(4) of such Code, the amendments made by this section shall apply to such organization only if, on or before the date of the enactment of this Act—

(A) such organization has not applied for a written determination of recognition as an organization described in section 501(c)(4) of such Code, and

(B) such organization has not filed at least one annual return or notice required under subsection (a)(1) or (i) (as the case may be) of section 6033 of such Code.

In the case of any organization to which the amendments made by this section apply by reason of the preceding sentence, such organization shall submit the notice required by section 506(a) of such Code, as added by this Act, not later than 180 days after the date of the enactment of this Act.

SEC. 406. DECLARATORY JUDGMENTS FOR 501(c)(4) AND OTHER EXEMPT ORGANIZATIONS.

(a) IN GENERAL.—Section 7428(a)(1) is amended by striking “or” at the end of subparagraph (C) and by inserting after subparagraph (D) the following new subparagraph:

“(E) with respect to the initial qualification or continuing qualification of an organization as an organization described in section 501(c) (other than paragraph (3)) or 501(d) and exempt from tax under section 501(a), or”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to pleadings filed after the date of the enactment of this Act.

SEC. 407. TERMINATION OF EMPLOYMENT OF INTERNAL REVENUE SERVICE EMPLOYEES FOR TAKING OFFICIAL ACTIONS FOR POLITICAL PURPOSES.

(a) IN GENERAL.—Paragraph (10) of section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 is amended to read as follows:

“(10) performing, delaying, or failing to perform (or threatening to perform, delay, or fail to perform) any official action (including any audit) with respect to a taxpayer for purpose of extracting personal gain or benefit or for a political purpose.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. 408. GIFT TAX NOT TO APPLY TO CONTRIBUTIONS TO CERTAIN EXEMPT ORGANIZATIONS.

(a) IN GENERAL.—Section 2501(a) is amended by adding at the end the following new paragraph:

“(6) TRANSFERS TO CERTAIN EXEMPT ORGANIZATIONS.—Paragraph (1) shall not apply to the transfer of money or other property to an organization described in paragraph (4), (5), or (6) of section 501(c) and exempt from tax under section 501(a), for the use of such organization.”.

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to gifts made after the date of the enactment of this Act.

(c) **NO INFERENCE.**—Nothing in the amendment made by subsection (a) shall be construed to create any inference with respect to whether any transfer of property (whether made before, on, or after the date of the enactment of this Act) to an organization described in paragraph (4), (5), or (6) of section 501(c) of the Internal Revenue Code of 1986 is a transfer of property by gift for purposes of chapter 12 of such Code.

SEC. 409. EXTEND INTERNAL REVENUE SERVICE AUTHORITY TO REQUIRE TRUNCATED SOCIAL SECURITY NUMBERS ON FORM W-2.

(a) **WAGES.**—Section 6051(a)(2) is amended by striking “his social security account number” and inserting “an identifying number for the employee”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. 410. CLARIFICATION OF ENROLLED AGENT CREDENTIALS.

Section 330 of title 31, United States Code, is amended—

(1) by redesignating subsections (b), (c), and (d) as subsections (c), (d), and (e), respectively, and

(2) by inserting after subsection (a) the following new subsection:

“(b) Any enrolled agents properly licensed to practice as required under rules promulgated under subsection (a) shall be allowed to use the credentials or designation of ‘enrolled agent’, ‘EA’, or ‘E.A.’.”

SEC. 411. PARTNERSHIP AUDIT RULES.

(a) **CORRECTION AND CLARIFICATION TO MODIFICATIONS TO IMPUTED UNDERPAYMENTS.**—

(1) Section 6225(c)(4)(A)(i) is amended by striking “in the case of ordinary income,”.

(2) Section 6225(c) is amended by redesignating paragraphs (5) through (7) as paragraphs (6) through (8), respectively, and by inserting after paragraph (4) the following new paragraph:

“(5) **CERTAIN PASSIVE LOSSES OF PUBLICLY TRADED PARTNERSHIPS.**—

“(A) **IN GENERAL.**—In the case of a publicly traded partnership (as defined in section 469(k)(2)), such procedures shall provide—

“(i) for determining the imputed underpayment without regard to the portion thereof that the partnership demonstrates is attributable to a net decrease in a specified passive activity loss which is allocable to a specified partner, and

“(ii) for the partnership to take such net decrease into account as an adjustment in the adjustment year with respect to the specified partners to which such net decrease relates.

“(B) **SPECIFIED PASSIVE ACTIVITY LOSS.**—For purposes of this paragraph, the term ‘specified passive activity loss’ means, with respect to any specified partner of such publicly traded partnership, the lesser of—

“(i) the passive activity loss of such partner which is separately determined with respect to such partnership under section 469(k) with respect to such partner’s taxable year in which or with which the reviewed year of such partnership ends, or

“(ii) such passive activity loss so determined with respect to such partner’s taxable year in which or with which the adjustment year of such partnership ends.

“(C) SPECIFIED PARTNER.—For purposes of this paragraph, the term ‘specified partner’ means any person if such person—

“(i) is a partner of the publicly traded partnership referred to in subparagraph (A),

“(ii) is described in section 469(a)(2), and

“(iii) has a specified passive activity loss with respect to such publicly traded partnership, with respect to each taxable year of such person which is during the period beginning with the taxable year of such person in which or with which the reviewed year of such publicly traded partnership ends and ending with the taxable year of such person in which or with which the adjustment year of such publicly traded partnership ends.”.

(b) CORRECTION AND CLARIFICATION TO JUDICIAL REVIEW OF PARTNERSHIP ADJUSTMENT.—

(1) Section 6226 is amended by adding at the end the following new subsection:

“(d) JUDICIAL REVIEW.—For the time period within which a partnership may file a petition for a readjustment, see section 6234(a).”.

(2) Subsections (a)(3), (b)(1), and (d) of section 6234 are each amended by striking “the Claims Court” and inserting “the Court of Federal Claims”.

(3) The heading for section 6234(b) is amended by striking “CLAIMS COURT” and inserting “COURT OF FEDERAL CLAIMS”.

(c) CORRECTION AND CLARIFICATION TO PERIOD OF LIMITATIONS ON MAKING ADJUSTMENTS.—

(1) Section 6235(a)(2) is amended by striking “paragraph (4)” and inserting “paragraph (7)”.

(2) Section 6235(a)(3) is amended by striking “270 days” and inserting “330 days (plus the number of days of any extension consented to by the Secretary under section 6225(c)(7))”.

(d) TECHNICAL AMENDMENT.—Section 6031(b) is amended by striking the last sentence and inserting the following: “Except as provided in the procedures under section 6225(c), with respect to statements under section 6226, or as otherwise provided by the Secretary, information required to be furnished by the partnership under this subsection may not be amended after the due date of the return under subsection (a) to which such information relates.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in section 1101 of the Bipartisan Budget Act of 2015.

Subtitle B—United States Tax Court

PART 1—TAXPAYER ACCESS TO UNITED STATES TAX COURT

SEC. 421. FILING PERIOD FOR INTEREST ABATEMENT CASES.

(a) IN GENERAL.—Subsection (h) of section 6404 is amended—
(1) by striking “REVIEW OF DENIAL” in the heading and inserting “JUDICIAL REVIEW”, and

(2) by striking “if such action is brought” and all that follows in paragraph (1) and inserting “if such action is brought—

“(A) at any time after the earlier of—

“(i) the date of the mailing of the Secretary’s final determination not to abate such interest, or

“(ii) the date which is 180 days after the date of the filing with the Secretary (in such form as the Secretary may prescribe) of a claim for abatement under this section, and

“(B) not later than the date which is 180 days after the date described in subparagraph (A)(i).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to claims for abatement of interest filed with the Secretary of the Treasury after the date of the enactment of this Act.

SEC. 422. SMALL TAX CASE ELECTION FOR INTEREST ABATEMENT CASES.

(a) IN GENERAL.—Subsection (f) of section 7463 is amended—
(1) by striking “and” at the end of paragraph (1),

(2) by striking the period at the end of paragraph (2) and inserting “, and”, and

(3) by adding at the end the following new paragraph:
“(3) a petition to the Tax Court under section 6404(h) in which the amount of the abatement sought does not exceed \$50,000.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to cases pending as of the day after the date of the enactment of this Act, and cases commenced after such date of enactment.

SEC. 423. VENUE FOR APPEAL OF SPOUSAL RELIEF AND COLLECTION CASES.

(a) IN GENERAL.—Paragraph (1) of section 7482(b) is amended—
(1) by striking “or” at the end of subparagraph (D),

(2) by striking the period at the end of subparagraph (E), and

(3) by inserting after subparagraph (E) the following new subparagraphs:

“(F) in the case of a petition under section 6015(e), the legal residence of the petitioner, or

“(G) in the case of a petition under section 6320 or 6330—

“(i) the legal residence of the petitioner if the petitioner is an individual, and

“(ii) the principal place of business or principal office or agency if the petitioner is an entity other than an individual.”.

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to petitions filed after the date of enactment of this Act.

(2) EFFECT ON EXISTING PROCEEDINGS.—Nothing in this section shall be construed to create any inference with respect to the application of section 7482 of the Internal Revenue Code of 1986 with respect to court proceedings filed on or before the date of the enactment of this Act.

SEC. 424. SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION OF SPOUSAL RELIEF AND COLLECTION CASES.

(a) PETITIONS FOR SPOUSAL RELIEF.—

(1) IN GENERAL.—Subsection (e) of section 6015 is amended by adding at the end the following new paragraph:

“(6) SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION IN TITLE 11 CASES.—In the case of a person who is prohibited by reason of a case under title 11, United States Code, from filing a petition under paragraph (1)(A) with respect to a final determination of relief under this section, the running of the period prescribed by such paragraph for filing such a petition with respect to such final determination shall be suspended for the period during which the person is so prohibited from filing such a petition, and for 60 days thereafter.”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to petitions filed under section 6015(e) of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

(b) COLLECTION PROCEEDINGS.—

(1) IN GENERAL.—Subsection (d) of section 6330 is amended—

(A) by striking “appeal such determination to the Tax Court” in paragraph (1) and inserting “petition the Tax Court for review of such determination”,

(B) by striking “JUDICIAL REVIEW OF DETERMINATION” in the heading of paragraph (1) and inserting “PETITION FOR REVIEW BY TAX COURT”,

(C) by redesignating paragraph (2) as paragraph (3), and

(D) by inserting after paragraph (1) the following new paragraph:

“(2) SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION IN TITLE 11 CASES.—In the case of a person who is prohibited by reason of a case under title 11, United States Code, from filing a petition under paragraph (1) with respect to a determination under this section, the running of the period prescribed by such subsection for filing such a petition with respect to such determination shall be suspended for the period during which the person is so prohibited from filing such a petition, and for 30 days thereafter, and”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to petitions filed under section 6330 of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

(c) CONFORMING AMENDMENT.—Subsection (c) of section 6320 is amended by striking “(2)(B)” and inserting “(3)(B)”.

SEC. 425. APPLICATION OF FEDERAL RULES OF EVIDENCE.

(a) IN GENERAL.—Section 7453 is amended by striking “the rules of evidence applicable in trials without a jury in the United States District Court of the District of Columbia” and inserting “the Federal Rules of Evidence”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to proceedings commenced after the date of the enactment of this Act and, to the extent that it is just and practicable, to all proceedings pending on such date.

**PART 2—UNITED STATES TAX COURT
ADMINISTRATION**

SEC. 431. JUDICIAL CONDUCT AND DISABILITY PROCEDURES.

(a) IN GENERAL.—Part II of subchapter C of chapter 76 is amended by adding at the end the following new section:

“SEC. 7466. JUDICIAL CONDUCT AND DISABILITY PROCEDURES.

“(a) IN GENERAL.—The Tax Court shall prescribe rules, consistent with the provisions of chapter 16 of title 28, United States Code, establishing procedures for the filing of complaints with respect to the conduct of any judge or special trial judge of the Tax Court and for the investigation and resolution of such complaints. In investigating and taking action with respect to any such complaint, the Tax Court shall have the powers granted to a judicial council under such chapter.

“(b) JUDICIAL COUNCIL.—The provisions of sections 354(b) through 360 of title 28, United States Code, regarding referral or certification to, and petition for review in the Judicial Conference of the United States, and action thereon, shall apply to the exercise by the Tax Court of the powers of a judicial council under subsection (a). The determination pursuant to section 354(b) or 355 of title 28, United States Code, shall be made based on the grounds for removal of a judge from office under section 7443(f), and certification and transmittal by the Conference of any complaint shall be made to the President for consideration under section 7443(f).

“(c) HEARINGS.—

“(1) IN GENERAL.—In conducting hearings pursuant to subsection (a), the Tax Court may exercise the authority provided under section 1821 of title 28, United States Code, to pay the fees and allowances described in that section.

“(2) REIMBURSEMENT FOR EXPENSES.—The Tax Court shall have the power provided under section 361 of such title 28 to award reimbursement for the reasonable expenses described in that section. Reimbursements under this paragraph shall be made out of any funds appropriated for purposes of the Tax Court.”.

(b) CLERICAL AMENDMENT.—The table of sections for part II of subchapter C of chapter 76 is amended by adding at the end the following new item:

“Sec. 7466. Judicial conduct and disability procedures.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to proceedings commenced after the date which is 180

days after the date of the enactment of this Act and, to the extent just and practicable, all proceedings pending on such date.

SEC. 432. ADMINISTRATION, JUDICIAL CONFERENCE, AND FEES.

(a) **IN GENERAL.**—Part III of subchapter C of chapter 76 is amended by inserting before section 7471 the following new sections:

“SEC. 7470. ADMINISTRATION.

“Notwithstanding any other provision of law, the Tax Court may exercise, for purposes of management, administration, and expenditure of funds of the Court, the authorities provided for such purposes by any provision of law (including any limitation with respect to such provision of law) applicable to a court of the United States (as that term is defined in section 451 of title 28, United States Code), except to the extent that such provision of law is inconsistent with a provision of this subchapter.

“SEC. 7470A. JUDICIAL CONFERENCE.

“(a) **JUDICIAL CONFERENCE.**—The chief judge may summon the judges and special trial judges of the Tax Court to an annual judicial conference, at such time and place as the chief judge shall designate, for the purpose of considering the business of the Tax Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court. The Tax Court shall provide by its rules for representation and active participation at such conferences by persons admitted to practice before the Tax Court and by other persons active in the legal profession.

“(b) **REGISTRATION FEE.**—The Tax Court may impose a reasonable registration fee on persons (other than judges and special trial judges of the Tax Court) participating at judicial conferences convened pursuant to subsection (a). Amounts so received by the Tax Court shall be available to the Tax Court to defray the expenses of such conferences.”.

(b) **DISPOSITION OF FEES.**—Section 7473 is amended to read as follows:

“SEC. 7473. DISPOSITION OF FEES.

“Except as provided in sections 7470A and 7475, all fees received by the Tax Court pursuant to this title shall be deposited into a special fund of the Treasury to be available to offset funds appropriated for the operation and maintenance of the Tax Court.”.

(c) **CLERICAL AMENDMENTS.**—The table of sections for part III of subchapter C of chapter 76 is amended by inserting before the item relating to section 7471 the following new items:

“Sec. 7470. Administration.

“Sec. 7470A. Judicial conference.”.

**PART 3—CLARIFICATION RELATING TO
UNITED STATES TAX COURT**

SEC. 441. CLARIFICATION RELATING TO UNITED STATES TAX COURT.

Section 7441 is amended by adding at the end the following: “The Tax Court is not an agency of, and shall be independent of, the executive branch of the Government.”.