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| Assessment.                 | private sector, including online services, telephone call back services, and training of employees providing customer services;   |
|                             | (2) a thorough assessment of the services that the Internal Revenue Service can co-locate with other Federal services or offer as self-service options;   |
| Proposals.<br>Time periods. | (3) proposals to improve Internal Revenue Service customer service in the short term (the current and following fiscal year), medium term (approximately 3 to 5 fiscal years), and long term (approximately 10 fiscal years);   |
| Plan.                       | (4) a plan to update guidance and training materials for customer service employees of the Internal Revenue Service, including the Internal Revenue Manual, to reflect such strategy; and   |
| Deadline.                   | (5) identified metrics and benchmarks for quantitatively measuring the progress of the Internal Revenue Service in implementing such strategy.  |
|                             | (b) UPDATED GUIDANCE AND TRAINING MATERIALS.—Not later than 2 years after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary's delegate) shall make available the updated guidance and training materials described in subsection (a)(4) (including the Internal Revenue Manual). Such updated guidance and training materials (including the Internal Revenue Manual) shall be written in a manner so as to be easily understood by customer service employees of the Internal Revenue Service and shall provide clear instructions. |
|                             | <b>SEC. 1102. LOW-INCOME EXCEPTION FOR PAYMENTS OTHERWISE REQUIRED IN CONNECTION WITH A SUBMISSION OF AN OFFER-IN-COMPROMISE.</b>   |
| 26 USC 7122.                | (a) IN GENERAL.—Section 7122(c) is amended by adding at the end the following new paragraph:  |
|                             | “(3) EXCEPTION FOR LOW-INCOME TAXPAYERS.—Paragraph (1), and any user fee otherwise required in connection with the submission of an offer-in-compromise, shall not apply to any offer-in-compromise with respect to a taxpayer who is an individual with adjusted gross income, as determined for the most recent taxable year for which such information is available, which does not exceed 250 percent of the applicable poverty level (as determined by the Secretary).”.   |
| 26 USC 122 note.            | (b) EFFECTIVE DATE.—The amendment made by this section shall apply to offers-in-compromise submitted after the date of the enactment of this Act.   |

## **Subtitle C—Sensible Enforcement**

### **SEC. 1201. INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.**

Section 5317(c)(2) of title 31, United States Code, is amended—

- (1) by striking “Any property” and inserting the following:

“(A) IN GENERAL.—Any property”; and

- (2) by adding at the end the following:

“(B) INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.—

“(i) PROPERTY DERIVED FROM AN ILLEGAL SOURCE.—

Property may only be seized by the Internal Revenue Service pursuant to subparagraph (A) by reason of