

respect to statistical information provided to the Secretary for review, or received from the Secretary, under section 6108(d).”.

(c) **SALARY OF NATIONAL TAXPAYER ADVOCATE.**—Section 7803(c)(1)(B)(i) is amended by striking “, or, if the Secretary of the Treasury so determines, at a rate fixed under section 9503 of such title”.

26 USC 7803.

(d) **EFFECTIVE DATE.**—

26 USC 6108 note.

(1) **IN GENERAL.**—Except as otherwise provided in this subsection, the amendments made by this section shall take effect on the date of the enactment of this Act.

(2) **SALARY OF NATIONAL TAXPAYER ADVOCATE.**—The amendment made by subsection (c) shall apply to compensation paid to individuals appointed as the National Taxpayer Advocate after March 31, 2019.

Applicability.

SEC. 1302. MODERNIZATION OF INTERNAL REVENUE SERVICE ORGANIZATIONAL STRUCTURE.

26 USC 7801 note.

(a) **IN GENERAL.**—Not later than September 30, 2020, the Secretary of the Treasury (or the Secretary’s delegate) shall submit to Congress a comprehensive written plan to redesign the organization of the Internal Revenue Service. Such plan shall—

Deadline.
Plan.

(1) ensure the successful implementation of the priorities specified by Congress in this Act;

(2) prioritize taxpayer services to ensure that all taxpayers easily and readily receive the assistance that they need;

(3) streamline the structure of the agency including minimizing the duplication of services and responsibilities within the agency;

(4) best position the Internal Revenue Service to combat cybersecurity and other threats to the Internal Revenue Service; and

(5) address whether the Criminal Investigation Division of the Internal Revenue Service should report directly to the Commissioner of Internal Revenue.

(b) **REPEAL OF RESTRICTION ON ORGANIZATIONAL STRUCTURE OF INTERNAL REVENUE SERVICE.**—Paragraph (3) of section 1001(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 shall cease to apply beginning 1 year after the date on which the plan described in subsection (a) is submitted to Congress.

Termination
date.

Subtitle E—Other Provisions

SEC. 1401. RETURN PREPARATION PROGRAMS FOR APPLICABLE TAXPAYERS.

(a) **IN GENERAL.**—Chapter 77 is amended by inserting after section 7526 the following new section:

“SEC. 7526A. RETURN PREPARATION PROGRAMS FOR APPLICABLE TAXPAYERS.

26 USC 7526A.

“(a) **ESTABLISHMENT OF VOLUNTEER INCOME TAX ASSISTANCE MATCHING GRANT PROGRAM.**—The Secretary shall establish a Community Volunteer Income Tax Assistance Matching Grant Program under which the Secretary may, subject to the availability of appropriated funds, make grants to provide matching funds for the development, expansion, or continuation of qualified return