

“(6) SUSPENSION OF RUNNING OF PERIOD FOR FILING PETITION IN TITLE 11 CASES.—In the case of an individual 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 individual 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 of the Internal Revenue Code of 1986 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 an individual 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 individual is so prohibited from filing such a petition, and for 30 days thereafter.”.

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

(3) 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.

#### SEC. 12. VENUE FOR APPEAL OF SPOUSAL RELIEF AND COLLECTION CASES.

(a) IN GENERAL.—Paragraph (1) of section 7482(b) of the Internal Revenue Code of 1986 is amended—

(1) by striking “or” at the end of subparagraph (E);

(2) by striking the period at the end of subparagraph (F) and inserting a comma; and

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

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

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

#### SEC. 13. INCREASE IN MONETARY PENALTIES FOR CERTAIN UNAUTHORIZED DISCLOSURES OF INFORMATION.

(a) IN GENERAL.—Paragraphs (1), (2), (3), and (4) of section 7213(a) of the Internal Revenue Code of 1986 are each amended by striking “\$5,000” and inserting “\$10,000”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to disclo-

tures made after the date of the enactment of this Act.

#### SEC. 14. DE NOVO TAX COURT REVIEW OF CLAIMS FOR EQUITABLE INNOCENT SPOUSE RELIEF.

(a) IN GENERAL.—Subparagraph (A) of section 6015(e)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new flush sentence:

“Any review of a determination by the Secretary with respect to a claim for equitable relief under subsection (f) shall be reviewed *de novo* by the Tax Court.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to petitions filed or pending before the Tax Court on and after the date of the enactment of this Act.

#### SEC. 15. BAN ON RAISING NEW ISSUES ON APPEAL.

(a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

##### “SEC. 7529. PROHIBITION ON INTERNAL REVENUE SERVICE RAISING NEW ISSUES IN AN INTERNAL APPEAL.

“(a) IN GENERAL.—In reviewing an appeal of any determination initially made by the Internal Revenue Service, the Internal Revenue Service Office of Appeals may not consider or decide any issue that is not within the scope of the initial determination.

“(b) CERTAIN ISSUES DEEMED OUTSIDE OF SCOPE OF DETERMINATION.—For purposes of subsection (a), the following matters shall be considered to be not within the scope of a determination:

“(1) Any issue that was not raised in a notice of deficiency or an examiner’s report which is the subject of the appeal.

“(2) Any deficiency in tax which was not included in the initial determination.

“(3) Any theory or justification for a tax deficiency which was not considered in the initial determination.

“(c) NO INFERENCE WITH RESPECT TO ISSUES RAISED BY TAXPAYERS.—Nothing in this section shall be construed to provide any limitation in addition to any limitations in effect on the date of the enactment of this section on the right of a taxpayer to raise an issue, theory, or justification on an appeal from a determination initially made by the Internal Revenue Service that was not within the scope of the initial determination.”.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 of such Code is amended by adding at the end the following new item:

“Sec. 7529. Prohibition on Internal Revenue Service raising new issues in an internal appeal.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to matters filed or pending with the Internal Revenue Service Office of Appeals on or after the date of the enactment of this Act.

UNITED STATES  
HISPANIC CHAMBER OF COMMERCE,  
Washington, DC, April 9, 2012.

Hon. JOHN CORNYN,  
U.S. Senate,  
Washington, DC.

DEAR SENATOR CORNYN, The United States Hispanic Chamber of Commerce (USHCC) would like to express its support and thank you for introducing the Small Business Taxpayer Bill of Rights Act of 2012 (SBTBOR). As our organization advocates for legislation that helps to build Hispanic owned businesses and enhance America’s economy, it is encouraging to see the SBTBOR introduced on the Senate floor.

As you are aware, Hispanic-owned firms are the fastest growing segment of business across the country. We applaud you for recognizing this fact and, as a result, taking the

initiative to provide sensible solutions for the USHCC constituency of Hispanic enterprises. The four pillars of the SBTBOR—lowering compliance burden for taxpayers, strengthening taxpayer protections, compensating taxpayers for IRS abuses, and improving taxpayer access to the judicial system—are crucial to the efficiency of small business, and we hope that your Senate colleagues join in your efforts to pass sensible, pro-growth legislation.

In the USHCC’s recently released 2012–2014 Legislative Agenda, regulatory reform is noted as a critical part of the Hispanic small business community’s potential for job creation and economic development. The SBTBOR, by addressing problematic regulation and interaction with the IRS, is parallel to the USHCC mission. In order for the Hispanic community to continue leveraging its entrepreneurial spirit, we cannot allow for entrepreneurs to be subject to slow and costly resolution of audits, low civil damages when the IRS disregards the law, fees on installment agreements for low-income taxpayers, and many other harsh burdens that exist for small businesses.

The SBTBOR is clearly something that will positively affect the Hispanic business community and American economy as a whole. Please let us know how we may assist in your effort to promote an environment where entrepreneurs focus more on growing their businesses rather than dealing with unreasonable regulations. We are here to help.

Respectfully Submitted,

JAVIER PALOMAREZ,  
President & CEO.  
NINA VACA,  
Chairman of the Board.

#### SUBMITTED RESOLUTIONS

##### SENATE RESOLUTION 419—EXPRESSING THE SENSE OF THE SENATE THAT PUBLIC SERVANTS SHOULD BE COMMENDED FOR THEIR DEDICATION AND CONTINUED SERVICE TO THE UNITED STATES DURING PUBLIC SERVICE RECOGNITION WEEK

Mr. AKAKA (for himself, Ms. COLLINS, Mr. LEVIN, Mr. LIEBERMAN, Mr. CARPER, Mr. LAUTENBERG, Mr. WEBB, and Mr. COONS) submitted the following resolution; which was referred to the Committee on Homeland Security and Governmental Affairs:

S. RES. 419

Whereas the week of May 6 through 12, 2012, has been designated as “Public Service Recognition Week” to honor the employees of the Federal Government and State and local governments of the United States of America;

Whereas Public Service Recognition Week provides an opportunity to recognize and promote the important contributions of public servants and honor the diverse men and women who meet the needs of the United States through work at all levels of government;

Whereas millions of individuals work in government service in every city, county, and State across the United States and in hundreds of cities abroad;

Whereas public service is a noble calling involving a variety of challenging and rewarding professions;

Whereas the Federal Government and State and local governments are responsive, innovative, and effective because of the outstanding work of public servants;

Whereas the United States is a great and prosperous country, and public service employees contribute significantly to that greatness and prosperity;

Whereas the United States benefits daily from the knowledge and skills of these highly trained individuals;

Whereas public servants—

(1) defend our freedom and advance the interests of the United States around the world;

(2) provide vital strategic support functions to our military and serve in the National Guard and Reserves;

(3) fight crime and fires;

(4) ensure equal access to secure, efficient, and affordable mail service;

(5) deliver Social Security and Medicare benefits;

(6) fight disease and promote better health;

(7) protect the environment and the parks of the United States;

(8) enforce laws guaranteeing equal employment opportunity and healthy working conditions;

(9) defend and secure critical infrastructure;

(10) help the people of the United States recover from natural disasters and terrorist attacks;

(11) teach and work in our schools and libraries;

(12) develop new technologies and explore the Earth, the Moon, and space to help improve our understanding of how our world changes;

(13) improve and secure our transportation systems;

(14) promote economic growth; and

(15) assist the veterans of our country;

Whereas members of the uniformed services and civilian employees at all levels of government make significant contributions to the general welfare of the United States, and are on the front lines in the fight to defeat terrorism and maintain homeland security;

Whereas public servants work in a professional manner to build relationships with other countries and cultures in order to better represent the interests and promote the ideals of the United States;

Whereas public servants alert Congress and the public to government waste, fraud, and abuse, and of dangers to public health;

Whereas the men and women serving in the Armed Forces of the United States, as well as those skilled trade and craft Federal employees who provide support to their efforts, are committed to doing their jobs regardless of the circumstances, and contribute greatly to the security of the country and the world;

Whereas public servants have bravely fought in armed conflict in defense of this country and its ideals, and deserve the care and benefits they have earned through their honorable service;

Whereas government workers have much to offer, as demonstrated by their expertise and innovative ideas, and serve as examples by passing on institutional knowledge to train the next generation of public servants; and

Whereas the week of May 6 through 12, 2012, marks the 28th anniversary of Public Service Recognition Week: Now, therefore, be it

*Resolved*, That the Senate—

(1) supports the designation of the week of May 6 through 12, 2012, as “Public Service Recognition Week”;

(2) commends public servants for their outstanding contributions to this great country during Public Service Recognition Week and throughout the year;

(3) salutes government employees for their unyielding dedication to and spirit for public service;

(4) honors those government employees who have given their lives in service to their country;

(5) calls upon a new generation to consider a career in public service as an honorable profession; and

(6) encourages efforts to promote public service careers at all levels of government.

Mr. AKAKA. Mr. President, today I rise to honor our Nation’s public servants and once again submit a resolution recognizing our public servants during Public Service Recognition Week.

This is the 28th year we will honor our public servants with Public Service Recognition Week during the first full week of May, this year from May 6–12. I am proud to once again take a moment to highlight the importance of the work of our public servants and to thank them for all that they do for this country.

As a life-long public servant, I have worked with so many talented, hard-working people who have dedicated their lives to helping others. I have been inspired by meeting countless men and women who come to work every day to serve the communities and their country. Our way of life would not exist without the work of these admirable men and women who provide so many vital services to the American people, including caring for our wounded warriors, teaching our children, protecting our communities, and keeping our nation safe.

Public Service Recognition Week provides an opportunity not only to honor those who serve, but also to hear about the wide variety of careers in public service. Public employees use the week to educate their fellow Americans about how government serves them, and how government services make life better for us all. It is always my hope that people will hear about these great opportunities to give back to their communities and be encouraged to consider a career in public service.

While we have designated a week to pay tribute to government employees, it is so important that we continue to honor the work of our public servants throughout the year. We face many challenges both here at home and abroad, and our public servants play an integral role in moving our country forward. It is important that we do not lose sight of all they do to keep our country strong.

To all the dedicated men and women currently serving our Nation, mahalo nui loa, thank you very much, for all that you do. I encourage my colleagues to join me in recognizing the public servants in their states.

**SENATE RESOLUTION 420—DESIGNATING APRIL 5, 2012, AS “GOLD STAR WIVES DAY”**

Mr. BURR (for himself and Mrs. MURRAY) submitted the following resolution; which was considered and agreed to:

S. RES. 420

Whereas the Senate honors the sacrifices made by the spouses and families of the fallen members of the Armed Forces of the United States;

Whereas Gold Star Wives of America, Inc. represents the spouses and families of the members and veterans of the Armed Forces of the United States who have died on active duty or as a result of a service-connected disability;

Whereas the primary mission of Gold Star Wives of America, Inc. is to provide services, support, and friendship to the spouses of the fallen members and veterans of the Armed Forces of the United States;

Whereas, in 1945, Gold Star Wives of America, Inc. was organized with the help of Eleanor Roosevelt to assist the families left behind by the fallen members and veterans of the Armed Forces of the United States;

Whereas the first meeting of Gold Star Wives of America, Inc. was held on April 5, 1945;

Whereas April 5, 2012, marks the 67th anniversary of the first meeting of Gold Star Wives of America, Inc.;

Whereas the members and veterans of the Armed Forces of the United States bear the burden of protecting the freedom of the people of the United States; and

Whereas the sacrifices of the families of the fallen members and veterans of the Armed Forces of the United States should never be forgotten: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates April 5, 2012, as “Gold Star Wives Day”;

(2) honors and recognizes—

(A) the contributions of the members of Gold Star Wives of America, Inc.; and

(B) the dedication of the members of Gold Star Wives of America, Inc. to the members and veterans of the Armed Forces of the United States; and

(3) encourages the people of the United States to observe Gold Star Wives Day to promote awareness of—

(A) the contributions and dedication of the members of Gold Star Wives of America, Inc. to the members and veterans of the Armed Forces of the United States; and

(B) the important role Gold Star Wives of America, Inc. plays in the lives of the spouses and families of the fallen members and veterans of the Armed Forces of the United States.

**SENATE RESOLUTION 421—DESIGNATING APRIL 20 THROUGH 22, 2012, AS “GLOBAL YOUTH SERVICE DAY”**

Ms. MURKOWSKI (for herself, Mr. BEGICH, Mrs. MURRAY, Mr. COCHRAN, Ms. MIKULSKI, Ms. STABENOW, Mr. JOHNSON of South Dakota, Mr. AKAKA, Mr. COONS, and Mr. UDALL of Colorado) submitted the following resolution; which was considered and agreed to:

S. RES. 421

Whereas Global Youth Service Day is an annual event that celebrates and mobilizes the millions of children and young people who improve their communities each day of the year through community service and service-learning projects;

Whereas Global Youth Service Day, a program of Youth Service America, is the largest and longest-running service event in the world dedicated to engaging youth ages 5 through 25;

Whereas, in 2012, Global Youth Service Day is being observed for the 24th consecutive year in the United States and for the 13th year globally in more than 100 countries;