



(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

# **H. R. 5346**

To amend the Internal Revenue Code of 1986 to reform certain penalty  
and interest provisions.

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IN THE HOUSE OF REPRESENTATIVES

Mr. GROTHMAN introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

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## **A BILL**

To amend the Internal Revenue Code of 1986 to reform  
certain penalty and interest provisions.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Fair and Accountable  
5       IRS Reviews Act”.

1 **SEC. 2. PROCEDURAL REQUIREMENTS FOR ASSESSMENT**  
2 **OF PENALTIES.**

3 (a) **APPROVAL OF ASSESSMENT.**—Section 6751(b)(1)  
4 of the Internal Revenue Code of 1986 is amended to read  
5 as follows:

6 “(1) **IN GENERAL.**—No penalty under this title  
7 shall be assessed or entered unless, before any writ-  
8 ten communication with respect to such penalty (in-  
9 cluding proposal of a penalty as an adjustment) is  
10 sent to the taxpayer, the initial determination of  
11 such assessment is personally approved (in writing)  
12 by the immediate supervisor of the individual mak-  
13 ing such determination or such higher level official  
14 as the Secretary may designate.”.

15 (b) **IMMEDIATE SUPERVISOR DEFINED.**—Section  
16 6751(b) of such Code is amended by adding at the end  
17 the following new paragraph:

18 “(3) **IMMEDIATE SUPERVISOR.**—For purposes  
19 of this subsection, the term ‘immediate supervisor’  
20 means, with respect to an individual making a deter-  
21 mination under paragraph (1), the person to whom  
22 such individual reports.”.

23 (c) **EFFECTIVE DATE.**—The amendments made by  
24 this subsection shall apply to notices issued, and penalties  
25 assessed, after December 31, 2025.