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By command of Major General JOYCE:
P. R. DAVISON,
Colonel, General Staff Corps, Chief of Staff.●

CONGRATULATING COLUMBIA UNIVERSITY SCHOOL OF SOCIAL WORK

● Mr. D'AMATO. Mr. President. I rise today to congratulate the Columbia University School of Social Work on the occasion of the Centennial of the oldest social work training program in the nation. Evolving from a summer program organized by the Charity Organization Society in New York, the School of Social Work has a long and distinguished history of pioneering research, informed advocacy and exceptional professional training.

Throughout the century, Columbia's faculty, students and alumni have worked tirelessly to address both the causes and symptoms of our most pressing social problems. National movements, such as the White House Conference on Children and the National Urban League, have emerged from projects undertaken by the school's faculty and administrators in cooperation with professional and community organizations. The entire nation has benefitted from the work of people like Eveline Burns who works in Social Security; Mitchell I. Ginsberg who works with the Head Start program; Richard Cloward who works with welfare rights and voter registration; Alfred Kahn and Sheila B. Kamerman who works with cross-national studies of social services; and David Fanshel who works with children in foster care.

It is a remarkable accomplishment that social workers have played key roles in every major social reform movement, from settlement houses to labor reform, from the New Deal to civil rights and voter registration. Many of the things we take for granted today such as Social Security, child labor laws, minimum wage, the 40-hour work week, and even Medicare came into existence simply because social workers saw injustice. Social workers did not simply talk about the problem but thought up solutions to the problems and then implemented their ideas into reality. Social workers are inspirational not only in their actions but also in their courage.

As Columbia University School of Social Work, and indeed the social work profession, move into their second centuries, they will be challenged to respond to social change, new social problems, family change, and evolving societal commitments. Now more than ever, we will need well-trained and dedicated social workers to conduct cutting-edge research, administer social programs, and alleviate society's most intractable problems.

It is with appreciation and admiration that I extend my best wishes to Columbia University School of Social Work on its Centennial and look for-

ward to its future activity and achievement.●

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

(The text of H.R. 2676, as amended, as passed by the Senate on May 7, 1998, reads as follows:)

Resolved, That the bill from the House of Representatives (H.R. 2676) entitled "An Act to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes.", do pass with the following amendment:

Strike out all after the enacting clause and insert:

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

(a) *SHORT TITLE*.—This Act may be cited as the "Internal Revenue Service Restructuring and Reform Act of 1998".

(b) *AMENDMENT OF 1986 CODE*.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) *TABLE OF CONTENTS*.—The table of contents for this Act is as follows:

Sec. 1. Short title; amendment of 1986 Code; table of contents.

TITLE I—REORGANIZATION OF STRUCTURE AND MANAGEMENT OF THE INTERNAL REVENUE SERVICE

Subtitle A—Reorganization of the Internal Revenue Service

Sec. 1001. Reorganization of the Internal Revenue Service.

Sec. 1002. IRS mission to focus on taxpayers' needs.

Subtitle B—Executive Branch Governance and Senior Management

Sec. 1101. Internal Revenue Service Oversight Board.

Sec. 1102. Commissioner of Internal Revenue; other officials.

Sec. 1103. Treasury Inspector General for Tax Administration.

Sec. 1104. Other personnel.

Sec. 1105. Prohibition on executive branch influence over taxpayer audits and other investigations.

Sec. 1106. Review of Milwaukee and Waukesha Internal Revenue Service offices.

Subtitle C—Personnel Flexibilities

Sec. 1201. Improvements in personnel flexibilities.

Sec. 1202. Voluntary separation incentive payments.

Sec. 1203. Termination of employment for misconduct.

Sec. 1204. Basis for evaluation of Internal Revenue Service employees.

Sec. 1205. Employee training program.

TITLE II—ELECTRONIC FILING

Sec. 2001. Electronic filing of tax and information returns.

Sec. 2002. Due date for certain information returns.

Sec. 2003. Paperless electronic filing.

Sec. 2004. Return-free tax system.

Sec. 2005. Access to account information.

TITLE III—TAXPAYER PROTECTION AND RIGHTS

Sec. 3000. Short title.

Subtitle A—Burden of Proof

Sec. 3001. Burden of proof.

Subtitle B—Proceedings by Taxpayers

Sec. 3101. Expansion of authority to award costs and certain fees.

Sec. 3102. Civil damages for collection actions.

Sec. 3103. Increase in size of cases permitted on small case calendar.

Sec. 3104. Expansion of Tax Court jurisdiction to responsible person penalties.

Sec. 3105. Actions for refund with respect to certain estates which have elected the installment method of payment.

Sec. 3106. Tax Court jurisdiction to review adverse IRS determination of tax-exempt status of bond issue.

Sec. 3107. Civil action for release of erroneous lien.

Subtitle C—Relief for Innocent Spouses and for Taxpayers Unable To Manage Their Financial Affairs Due to Disabilities

Sec. 3201. Spousal election to limit joint and several liability on joint return.

Sec. 3202. Suspension of statute of limitations on filing refund claims during periods of disability.

Subtitle D—Provisions Relating to Interest and Penalties

Sec. 3301. Elimination of interest rate differential on overlapping periods of interest on tax overpayments and underpayments.

Sec. 3101A. Property subject to a liability treated in same manner as assumption of liability.

Sec. 3302. Increase in overpayment rate payable to taxpayers other than corporations.

Sec. 3303. Elimination of penalty on individual's failure to pay for months during period of installment agreement.

Sec. 3304. Mitigation of failure to deposit penalty.

Sec. 3305. Suspension of interest and certain penalties where Secretary fails to contact individual taxpayer.

Sec. 3306. Procedural requirements for imposition of penalties and additions to tax.

Sec. 3307. Personal delivery of notice of penalty under section 6672.

Sec. 3308. Notice of interest charges.

Sec. 3309. Abatement of interest on underpayments by taxpayers in Presidentially declared disaster areas.

Subtitle E—Protections for Taxpayers Subject to Audit or Collection Activities

PART I—DUE PROCESS

Sec. 3401. Due process in IRS collection actions.

PART II—EXAMINATION ACTIVITIES

Sec. 3411. Uniform application of confidentiality privilege to taxpayer communications with federally authorized practitioners.

Sec. 3412. Limitation on financial status audit techniques.

Sec. 3413. Software trade secrets protection.

Sec. 3414. Threat of audit prohibited to coerce tip reporting alternative commitment agreements.

Sec. 3415. Taxpayers allowed motion to quash all third-party summonses.

Sec. 3416. Service of summonses to third-party recordkeepers permitted by mail.

Sec. 3417. Prohibition on IRS contact of third parties without prior notice.

PART III—COLLECTION ACTIVITIES

SUBPART A—APPROVAL PROCESS

Sec. 3421. Approval process for liens, levies, and seizures.

SUBPART B—LIENS AND LEVIES

Sec. 3431. Modifications to certain levy exemption amounts.

Sec. 3432. Release of levy upon agreement that amount is uncollectible.

Sec. 3433. Levy prohibited during pendency of refund proceedings.

Sec. 3434. Approval required for jeopardy and termination assessments and jeopardy levies.