

1998—Subsec. (a). Pub. L. 105–206, §1102(c), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Upon application filed by a taxpayer with the Office of the Taxpayer Advocate (in such form, manner, and at such time as the Secretary shall by regulations prescribe), the Taxpayer Advocate may issue a Taxpayer Assistance Order if, in the determination of the Taxpayer Advocate, the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary.”

Subsec. (b)(2)(D). Pub. L. 105–206, §1102(d)(1)(C), substituted “National Taxpayer Advocate” for “Taxpayer Advocate”.

Subsec. (c). Pub. L. 105–206, §1102(d)(1)(D), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” wherever appearing.

Subsec. (d)(1). Pub. L. 105–206, §1102(d)(2), which directed amendment of par. (1) by substituting “National Taxpayer Advocate’s” for “Taxpayer Advocate’s”, could not be executed because the words “Taxpayer Advocate’s” did not appear.

Subsec. (d)(2). Pub. L. 105–206, §1102(d)(1)(E), substituted “National Taxpayer Advocate” for “Taxpayer Advocate”.

Subsec. (e). Pub. L. 105–206, §1102(d)(1)(F), (3), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” in heading and text.

Subsec. (f). Pub. L. 105–206, §1102(d)(1)(G), (3), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” in heading and in two places in text.

1996—Subsec. (a). Pub. L. 104–168, §101(b)(1), substituted “the Office of the Taxpayer Advocate” for “the Office of the Ombudsman” and substituted “Taxpayer Advocate” for “Ombudsman” in two places.

Subsec. (b). Pub. L. 104–168, §102(a)(1), inserted “within a specified time period” after “the Secretary”.

Subsec. (b)(2). Pub. L. 104–168, §102(a)(2), inserted “take any action as permitted by law,” after “cease any action.”

Subsec. (b)(2)(D). Pub. L. 104–168, §101(b)(1)(B), substituted “Taxpayer Advocate” for “Ombudsman”.

Subsec. (c). Pub. L. 104–168, §102(b), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Any Taxpayer Assistance Order issued by the Ombudsman under this section may be modified or rescinded only by the Ombudsman, a district director, a service center director, a compliance center director, a regional director of appeals, or any superior of any such person.”

Subsecs. (d)(2) to (f). Pub. L. 104–168, §101(b)(1)(B), substituted “Taxpayer Advocate” for “Ombudsman” wherever appearing.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 101(b)(1) of Pub. L. 104–168 effective July 30, 1996, see section 101(c) of Pub. L. 104–168, set out as a note under section 7802 of this title.

Pub. L. 104–168, title I, §102(c), July 30, 1996, 110 Stat. 1456, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996].”

EFFECTIVE DATE

Pub. L. 100–647, title VI, §6230(d), Nov. 10, 1988, 102 Stat. 3734, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 1989.”

REGULATIONS

Pub. L. 100–647, title VI, §6230(c), Nov. 10, 1988, 102 Stat. 3734, provided that: “The Secretary of the Treasury or the Secretary’s delegate shall issue such regulations as the Secretary deems necessary within 90 days of the date of the enactment of this Act [Nov. 10, 1988] in order to carry out the purposes of section 7811 of the

1986 Code (as added by this section) and to ensure taxpayers uniform access to administrative procedures.”

§ 7812. Streamlined critical pay authority for information technology positions

In the case of any position which is critical to the functionality of the information technology operations of the Internal Revenue Service—

(1) section 9503 of title 5, United States Code, shall be applied—

(A) by substituting “during the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013 in subsection (a)”¹,

(B) without regard to subparagraph (B) of subsection (a)(1), and

(C) by substituting “the date of the enactment of the Taxpayer First Act” for “June 1, 1998” in subsection (a)(6),

(2) section 9504 of such title 5 shall be applied by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” each place it appears in subsections (a) and (b), and

(3) section 9505 of such title shall be applied—

(A) by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” in subsection (a), and

(B) by substituting “the information technology operations” for “significant functions” in subsection (a).

(Added Pub. L. 116–25, title II, §2103(a), July 1, 2019, 133 Stat. 1011.)

Editorial Notes

REFERENCES IN TEXT

The date of the enactment of section 7812 of the Internal Revenue Code of 1986, referred to in text, is the date of enactment of Pub. L. 116–25, which was approved July 1, 2019.

The date of the enactment of the Taxpayer First Act, referred to in par. (1)(C), is the date of enactment of Pub. L. 116–25, which was approved July 1, 2019.

Subchapter B—Effective Date and Related Provisions

Sec.	
7851.	Applicability of revenue laws.
7852.	Other applicable rules.

§ 7851. Applicability of revenue laws

(a) General rules

Except as otherwise provided in any section of this title—

(1) Subtitle A

(A) Chapters 1, 2, and 6 of this title shall apply only with respect to taxable years be-

¹ So in original. The closing quotation marks probably should follow “Before September 30, 2013” instead of “(a)”.