

119TH CONGRESS
1ST SESSION

H. R. 5346

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

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2025

Mr. GROTHMAN introduced the following bill; which was referred to the
Committee on Ways and Means

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”.

6 **SEC. 2. PROCEDURAL REQUIREMENTS FOR ASSESSMENT**
7 **OF PENALTIES.**

8 (a) APPROVAL OF ASSESSMENT.—Section 6751(b)(1)
9 of the Internal Revenue Code of 1986 is amended to read
10 as follows:

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

10 (b) IMMEDIATE SUPERVISOR DEFINED.—Section
11 6751(b) of such Code is amended by adding at the end
12 the following new paragraph:

13 “(3) IMMEDIATE SUPERVISOR.—For purposes
14 of this subsection, the term ‘immediate supervisor’
15 means, with respect to an individual making a deter-
16 mination under paragraph (1), the person to whom
17 such individual reports.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this subsection shall apply to notices issued, and penalties
20 assessed, after December 31, 2025.

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