



Volume 20 (2022) | ISSN 1932-1821 (print) 1932-1996 (online)
DOI 10.5195/taxreview.2022.187 | <http://taxreview.law.pitt.edu>



This work is licensed under a Creative Commons Attribution-NonCommercial-No Derivative Works 3.0 United States License.



This journal is published by the [Pitt Open Library Publishing](http://taxreview.law.pitt.edu).

PITTSBURGH TAX REVIEW

Volume 20

Fall 2022

Issue 1

TABLE OF CONTENTS

Some Reflections on the IRS Restructuring and Reform Act
Twenty-Five Years Later
Nina Olson..... 1

Can the IRS Yet Achieve the Restructuring Commission’s
Vision?
Armando Gomez23

Evaluating and Improving the Taxpayer Rights Provisions of
the IRS Restructuring and Reform Act of 1998
Christopher S. Rizek & Leila D. Carney.....49

The Rooms Where it Happened
Keith Fogg.....95

Simplicity Lost
Joshua D. Blank & Leigh Osofsky.....105

Collection Due Process at Twenty-Five: A Still Important and
Needed Check on IRS Collection Power
Leslie Book145

Collective Due Process in Tax Administration
Bryan T. Camp197

Revisiting the Ten Deadly Sins Created in the IRS
Restructuring and Reform Act
Keith Fogg.....241

NOTE

The Housing Opportunity Tax Credit
Brianna Joyner273

PITTSBURGH TAX REVIEW

Volume 20

Fall 2022

Issue 1

2022 – 2023 EDITORIAL BOARD

Senior Editors

Anthony C. Infanti
Chief Faculty Editor

Philip Hackney
Faculty Editor

Alice L. Stewart
Faculty Editor

Gloria Chibueze-Azinge
Editor-in-Chief

Collin C. McCourt
Executive Editor

Jordan Fields
Articles Editor

Drew Durbin
Gina T. Rosso
Bluebook Editors

Amanda Shields
Notes Editor

Sophia Benoit
Brianna L. Joyner
Managing Editors

Lauren Ban
Jordan Fields
Benjamin J. Masselli

Associate Editors
James Bedi
Luke Kastenhuber
Jack A. Olorvida

Caroline J. Elliott
Nicholas J. Kiger
Cade A. Richmond

University of Pittsburgh
School of Law
Barco Law Building
3900 Forbes Avenue
Pittsburgh, PA 15260
<http://taxreview.law.pitt.edu>
taxrev@pitt.edu

General Publication Information

The *Pittsburgh Tax Review* is published semiannually by the University Library System, University of Pittsburgh under the editorial control of the University of Pittsburgh School of Law. Subscriptions for print volumes are \$30.00 per volume for U.S. delivery and \$45.00 per volume for foreign delivery. Print subscriptions are automatically renewed if notice of termination is not received before the expiration of the current subscription period. Complete print volumes and single issues are available from the William S. Hein & Co. Inc.; they can be obtained by mail by writing to William S. Hein & Co. Inc., 1285 Main Street, Buffalo, NY 14209; by calling William S. Hein & Co. Inc. at 1-800-828-7571; or in electronic format on HeinOnline (<http://heinonline.org>).

The *Pittsburgh Tax Review* is available online to readers worldwide via Open Access at <http://taxreview.law.pitt.edu> and also through WESTLAW® and LEXIS®/NEXIS®.

Copyright for each work contained in this issue is retained by the author under a Creative Commons—Attribution, Noncommercial, No Derivatives 3.0 license, which grants permission to use the articles without alteration in the classroom and for other noncommercial purposes with attribution to the author.

Views expressed in the articles, editorial comment, book reviews, notes, and other contributions appearing in the *Pittsburgh Tax Review* are those of the individual authors and do not necessarily represent the views of the Editorial Board or the University of Pittsburgh School of Law.

Citation References

All references and citations to sections in this issue are to sections of the Internal Revenue Code of 1986, as amended, unless otherwise indicated. All references and citations to regulations are to Treasury Regulations under the Internal Revenue Code of 1986, as amended, unless otherwise indicated.