

**AMENDMENT TO THE SENATE AMENDMENT TO  
H.R. 5376  
OFFERED BY MR. BIGGS OF ARIZONA**

At the end of title I, insert the following:

**1 SEC. 13905. NO NEW AUDITS UNTIL BACKLOG CLEARED.**

2       No agent of the Internal Revenue Service who is  
3 hired pursuant to the provisions of this Act may initiate  
4 a new audit of a taxpayer until the tax return backlog  
5 of the Internal Revenue Service has been resolved.

