

**ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S MODIFICATION TO THE CHAIRMAN'S MARK OF
 THE "TAXPAYER PROTECTION ACT OF 2016,"
 SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON APRIL 20, 2016**

Fiscal Years 2016 - 2026

[Millions of Dollars]

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2016-21	2016-26
-----------	-----------	------	------	------	------	------	------	------	------	------	------	------	---------	---------

I. Provisions in the Chairman's Mark

1. GAO to study IRS exercise of its authority to compromise tax matters.....	DOE	----- <i>No Revenue Effect</i> -----												
2. Modification of GAO study concerning opportunity for hearing by the IRS Office of Appeals.....	DOE	----- <i>No Revenue Effect</i> -----												
3. GAO study/TIGTA investigation concerning whistleblower awards.....	DOE	----- <i>No Revenue Effect</i> -----												
4. Extend time limit for contesting IRS levy.....	[1]	----- <i>Negligible Revenue Effect</i> -----												
5. Individuals held harmless on improper levy on retirement plans.....	[2]	----- <i>Negligible Revenue Effect</i> -----												
6. Electronic record retention.....	DOE	----- <i>No Revenue Effect</i> -----												
7. Return preparation programs for low-income taxpayers.....	DOE	----- <i>No Revenue Effect</i> -----												
8. Limit redisclosures and uses of consent-based disclosures of tax return information.....	dma DOE	----- <i>No Revenue Effect</i> -----												
9. Equitable relief from joint liability clarified.....	rfrpoofoa DOE	----- <i>Negligible Revenue Effect</i> -----												
10. Mandatory e-filing by exempt organizations.....	generally tyba DOE	----- <i>No Revenue Effect</i> -----												
11. Sense of the Senate to revise Hatch Act to designate all IRS, Treasury, and Chief Counsel employees who handle exempt organization matters as "further restricted".....	DOE	----- <i>No Revenue Effect</i> -----												
Total of Provisions in the Chairman's Mark		----- <i>Negligible Revenue Effect</i> -----												

II. Additional Provisions

1. Whistleblower reforms.....	dma DOE & DOE	----- <i>Negligible Revenue Effect</i> -----												
2. Repeal of substantiation exception for certain charitable contributions reported by the donee organization.....	DOE	----- <i>Negligible Revenue Effect</i> -----												
3. Modification to user fees requirements for installment agreements [3].....	[4]	----- <i>Presently Unavailable</i> -----												
4. TIGTA review of IRS audit criteria.....	DOE	----- <i>No Revenue Effect</i> -----												

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2016-21	2016-26
5. Prohibition on rehiring former employees who were involuntarily separated for misconduct.....	[5]	----- Negligible Revenue Effect -----												
6. Authority to remove or transfer senior executives who were involuntarily separated for misconduct.....	DOE	----- Negligible Revenue Effect -----												
7. Prohibit the use of IRS funds for political targeting.....	DOE	----- No Revenue Effect -----												
8. Limit participation of third-party contractors when IRS takes sworn testimony pursuant to a summons.....	DOE	[6]	-5	-10	-11	-11	-12	-12	-13	-13	-14	-15	-48	-115
9. Require Internal Revenue Service to notify exempt organizations before revoking exempt status for failing to file information returns.....	narrtbf 12/31/15	----- Negligible Revenue Effect -----												
10. IRS Future State Accountability and Transparency Act.....	wioyo DOE	----- No Revenue Effect -----												
11. Require the IRS to give sufficient notice to Congress before closing a walk-in center or Taxpayer Assistance Centers (TACs).....	DOE	----- Negligible Revenue Effect -----												
12. Sole point of contact for identity theft victims.....	DOE	----- No Revenue Effect -----												
13. Help taxpayers guard against the IRS phone scam.....	DOE	----- No Revenue Effect -----												
14. Help taxpayers guard against the so-called IRS phone scam.....	DOE	----- No Revenue Effect -----												
15. Recovery of certain improperly withheld severance payments.....	DOE	---	[6]	[6]	---	---	---	---	---	---	---	---	[6]	[6]
16. GAO study of Federal employee wage and tax withholding reporting to State tax agencies.....	DOE	----- No Revenue Effect -----												
Total of Additional Provisions		[6]	-5	-10	-11	-11	-12	-12	-13	-13	-14	-15	-48	-115
NET TOTAL		[6]	-5	-10	-11	-11	-12	-12	-13	-13	-14	-15	-48	-115

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2016.

Legend for "Effective" column:

- dma = disclosures made after
- DOE = date of enactment
- narrtbf = notices and returns required to be filed after
- rfrpoofa = requests for relief pending on or filed after
- tyba = taxable years beginning after
- wioyo = within one year of

[1] Effective for levies made after the date of enactment; and levies made on or before the date of enactment provided that the two nine-month periods have not expired as of the date of enactment.
 [2] Effective for levied amounts, and interest thereon, returned to individuals after December 31, 2016.
 [3] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.
 [4] Effective for agreements entered into on or after the date that is 60 days after the date of enactment.
 [5] Effective with respect to any employee removed from employment before, on or after the date of enactment.
 [6] Loss of less than \$500,000.