

**JOINT COMMITTEE ON TAXATION**  
**September 11, 2015**  
**JCX-109-15**

**ESTIMATED REVENUE EFFECTS OF A BILL  
TO PREVENT IDENTITY THEFT AND TAX REFUND FRAUD,  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON SEPTEMBER 16, 2015**

**Fiscal Years 2016 - 2025**

*[Millions of Dollars]*

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
1. Require the Internal Revenue Service ("IRS") to develop guidelines for identity theft refund fraud cases to reduce burdens for victims.....	[1]	----- <i>No Revenue Effect</i> -----											
2. Require the IRS to prepare a report on identity theft refund fraud.....	[2]	----- <i>No Revenue Effect</i> -----											
3. Require the IRS to study the feasibility of blocking electronically-filed tax returns.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Criminal penalty for misappropriating taxpayer identity in connection with tax fraud.....	oco/a DOE	----- <i>Negligible Revenue Effect</i> -----											
5. Extend the IRS authority to require a truncated Social Security number on Form W-2.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
6. Enhancements to the IRS PIN program.....	[3]	----- <i>Negligible Revenue Effect</i> -----											
7. Increase electronic filing of returns.....	[4]	----- <i>No Revenue Effect</i> -----											
8. Modify due dates for filing certain information returns [5].....	rasrt cyba 12/31/15	---	3	8	12	15	18	21	23	25	26	38	151
9. Safe harbor for <i>de minimis</i> errors on information returns, payee statements, and withholding.....	[6]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]
10. Internet platform for Form 1099 filings.....	DOE	----- <i>No Revenue Effect</i> -----											
11. Authority to transfer IRS appropriations to combat tax fraud.....	DOE	----- <i>No Revenue Effect</i> -----											
12. Requirement that electronically-prepared paper returns include a scannable code.....	[8]	----- <i>No Revenue Effect</i> -----											
13. Streamlined critical pay authority for information technology positions.....	DOE	----- <i>No Revenue Effect</i> -----											
14. Increased penalty for improper disclosure or use of information by preparers of returns.....	dauma DOE	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]
15. Provide that the Department of the Treasury and the IRS have authority to regulate all paid return preparers [5].....	DOE	5	11	12	13	14	15	15	16	17	18	54	135

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
16. Improvement in access to information in the National Directory of New Hires.....	DOE	----- <i>No Revenue Effect</i> -----											
17. Taxpayer notification of suspected identity theft.....	dma DOE	----- <i>No Revenue Effect</i> -----											
18. Authenticate users of electronic services accounts.....	180da DOE	----- <i>Negligible Revenue Effect</i> -----											
19. Repeal provision regarding certain tax compliance procedures and reports.....	DOE	----- <i>No Revenue Effect</i> -----											
20. Clarify the use of credentials by Enrolled Agents.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
<b>NET TOTAL .....</b>		<b>5</b>	<b>14</b>	<b>20</b>	<b>25</b>	<b>29</b>	<b>33</b>	<b>36</b>	<b>39</b>	<b>42</b>	<b>44</b>	<b>92</b>	<b>286</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be October 1, 2015.

Legend for "Effective" column:

cyba = calendar years beginning after  
dauma = disclosures and uses made after  
dma = disclosures made after

DOE = date of enactment  
oco/a = offenses committed on or after

rasrt = returns and statements relating to  
180da = 180 days after

[1] Effective on the date of enactment, with guidelines to be implemented within six months of the date of enactment.

[2] The proposal would require five bi-annual reports, the first of which would be required to be provided by September 30, 2018.

[3] Effective on the date of enactment and required to be available on a nation-wide basis by July 1, 2018.

[4] Effective for returns with a due date, determined without regard to extensions, after December 31, 2016.

[5] Estimates includes the following outlay effects:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2016-20</u>	<u>2016-25</u>
Accelerate due date for filing certain information returns.....	---	-1	-1	-2	-3	-3	-3	-4	-4	-4	-7	-25
Provide that the Department of the Treasury and the IRS have authority to regulate all paid return preparers.....	-2	-4	-4	-4	-5	-5	-5	-5	-6	-6	-18	-45

[6] Effective for information returns required to be filed, and payee statements required to be furnished, on or after the date of enactment.

[7] Loss of less than \$500,000.

[8] Effective for tax returns with a due date, determined without regard to extensions, after December 31, 2016.

[9] Gain of less than \$500,000.