

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2016-21	2016-26
17. Require the GAO to prepare various reports on identity theft and tax refund fraud.....	DOE	----- <i>No Revenue Effect</i> -----												
18. Sense of the Senate to express support for strengthened penalties and enforcement for impersonating an IRS official or agent.....	DOE	----- <i>No Revenue Effect</i> -----												
NET TOTAL		[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]

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:

dauma = disclosures and uses made after
 dma = disclosures made after

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

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, 2019.
- [4] Effective for returns with a due date, determined without regard to extensions, after December 31, 2017.
- [5] Effective for tax returns with a due date, determined without regard to extensions, after December 31, 2017.
- [6] Gain of less than \$500,000.