

JOINT COMMITTEE ON TAXATION

April 18, 2016

JCX-31-16

ESTIMATED REVENUE EFFECTS OF 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
1. GAO to study IRS exercise of its authority to compromise tax matters.....	DOE	----- No Revenue Effect -----												
2. GAO study concerning opportunity for hearing by the IRS Office of Appeals.....	DOE	----- No Revenue Effect -----												
3. GAO study/TIGTA investigation concerning whistleblower awards.....	DOE	----- No Revenue Effect -----												
4. Extend time limit for contesting IRS levy.....	[1]	----- Negligible Revenue Effect -----												
5. Individuals held harmless on improper levy on retirement plans.....	[2]	----- Negligible Revenue Effect -----												
6. Electronic record retention.....	DOE	----- No Revenue Effect -----												
7. Return preparation programs for low-income taxpayers.....	DOE	----- No Revenue Effect -----												
8. Limit redisclosures and uses of consent-based disclosures of tax return information.....	dma DOE	----- No Revenue Effect -----												
9. Equitable relief from joint liability clarified.....	rfrpoofa DOE	----- Negligible Revenue Effect -----												
10. Mandatory e-filing by exempt organizations.....	generally tyba DOE	----- No Revenue Effect -----												
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	----- No Revenue Effect -----												
<b>NET TOTAL</b> .....		----- Negligible Revenue Effect -----												

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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

rfrpoofa = requests for relief pending on or filed after

tyba = taxable years beginning after

[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.