

**ESTIMATED REVENUE EFFECTS OF H.R. 5445,
 THE "21ST CENTURY IRS ACT"
 SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON APRIL 11, 2018**

Fiscal Years 2018 - 2028

[Millions of Dollars]

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2018-23	2018-28
I. Cyber Security and Identity Protection														
1. Public-private partnership to address identity theft.....	DOE													<i>No Revenue Effect</i>
2. Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud.....	DOE													<i>No Revenue Effect</i>
3. Information sharing and analysis center.....	dma DOE													<i>No Revenue Effect</i>
4. Compliance by contractors with confidentiality safeguards.....	dma 12/31/22													<i>No Revenue Effect</i>
5. Report on electronic payments.....	DOE													<i>No Revenue Effect</i>
Total of Cyber Security and Identity Protection.....														<i>No Revenue Effect</i>
II. Development of Information Technology														
1. Management of Internal Revenue Service information technology.....	[1]													<i>No Revenue Effect</i>
2. Development of online accounts and portals.....	[2]													<i>No Revenue Effect</i>
3. Internet platform for Form 1099 filings.....	DOE													<i>No Revenue Effect</i>
Total of Development of Information Technology.....														<i>No Revenue Effect</i>
III. Modernization of Consent-Based Income Verification System														
1. Disclosure of taxpayer information for third-party income verification.....	DOE													<i>No Revenue Effect</i>
2. Limit redisclosures and uses of consent-based disclosures of tax return information.....	dma DOE													<i>No Revenue Effect</i>
Total of Modernization of Consent-Based Income Verification System.....														<i>No Revenue Effect</i>
IV. Expanded Use of Electronic Systems														
1. Electronic filing of returns.....	DOE													<i>No Revenue Effect</i>
2. Uniform standards for the use of electronic signatures for third-party disclosure authorizations.....	DOE													<i>No Revenue Effect</i>

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2018-23	2018-28
3. Payment of taxes by debit and credit cards.....	DOE	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
Total of Expanded Use of Electronic Systems.....		[3]												
NET TOTAL		[3]												

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be June 1, 2018.

Legend for "Effective" column:

dma = disclosures made after

DOE = date of enactment

[1] The proposal is generally effective on the date of enactment. Verification and validation of phase 2 of CADE 2 and the Enterprise Management System are to be completed within one year after the date of enactment. Development of plans for subsequent phases of CADE 2 is to be completed within one year after the date of enactment.

[2] Written report to Congress should be submitted within one year after the date of enactment. Every reasonable effort to make available accounts by December 31, 2023.

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