



JOINT COMMITTEE ON TAXATION

March 28, 2007

JCX-20-07

**DESCRIPTION OF CHAIRMAN’S AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO H.R. 1677, THE “TAXPAYER PROTECTION ACT OF 2007”**

The Chairman’s amendment in the nature of a substitute makes the following modifications to H.R. 1677.

A. Taxpayer Notification of Suspected Identity Theft

The Chairman’s amendment provides that the provision of H.R. 1677 relating to IRS notification of taxpayers of suspected identity theft applies if the Secretary determines that there was or may have been an unauthorized use of the identity of the taxpayer or dependents.

B. Prohibition on IRS Debt Indicators for Predatory Refund Anticipation Loans

The Chairman’s amendment provides that the provision of H.R. 1677 relating to predatory refund anticipation loans applies to determinations made after the date of enactment.