

**DESCRIPTION OF H.R. 5440, A BILL TO REQUIRE NOTICE
FROM THE SECRETARY OF THE TREASURY IN THE CASE
OF ANY CLOSURE OF A TAXPAYER ASSISTANCE CENTER**

Scheduled for Markup
by the
HOUSE COMMITTEE ON WAYS AND MEANS
on April 11, 2018

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



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INTRODUCTION

The House Committee on Ways and Means has scheduled a committee markup of H.R. 5440, a bill to require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center. This document,¹ prepared by the staff of the Joint Committee on Taxation, provides a description of the bill.

¹ This document may be cited as follows: Joint Committee on Taxation, *Description of H.R. 5440, A Bill to Require Notice From the Secretary of the Treasury in the Case of Any Closure of a Taxpayer Assistance Center* (JCX-17-18), April 10, 2018. This document can also be found on the Joint Committee on Taxation website at www.jct.gov. All section references herein are to the Internal Revenue Code of 1986, as amended (herein “Code”), unless otherwise stated.

A. Notice from IRS Regarding Closure of Taxpayer Assistance Centers

Present Law

The IRS runs taxpayer assistance centers (“TAC”) around the country to provide face-to-face assistance with preparing tax returns and understanding tax laws.

The IRS is not currently required to publish information or give notice to Congress before closing a TAC.

Description of Proposal

The proposal requires the IRS to publish (including by non-electronic means such as local press and other media), 90 days in advance, a notice containing information identifying the TAC proposed for closure, the date of the proposed closure, and the relevant alternative sources of assistance which may be utilized by affected taxpayers. The proposal also requires the IRS to provide, 90 days in advance, a report to Congress containing the information in the notice, the reasons for a proposed closure of the TAC, and other information as the Secretary may find appropriate.

Effective Date

The proposal is effective on the date of enactment.

B. Estimated Revenue Effect of the Proposal

The proposal is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028.