

**ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S FIRST AND SECOND MODIFICATIONS TO THE CHAIRMAN'S MARK OF  
A BILL TO PREVENT IDENTITY THEFT AND TAX REFUND FRAUD,  
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. Require the Internal Revenue Service ("IRS") to develop guidelines for identity theft refund fraud cases to reduce burdens for victims.....	[1]	----- No Revenue Effect -----													
2. Require the IRS to prepare a report on identity theft refund fraud.....	[2]	---	----- No Revenue Effect -----												
3. Require the IRS to study the feasibility of blocking electronically-filed tax returns.....	DOE	----- No Revenue Effect -----													
4. Criminal penalty for misappropriating taxpayer identity in connection with tax fraud.....	oco/a DOE	----- Negligible Revenue Effect -----													
5. Enhancements to the IRS PIN program.....	[3]	---	---	----- Negligible Revenue Effect -----											
6. Increase electronic filing of returns.....	[4]	---	----- No Revenue Effect -----												
7. Internet platform for Form 1099 filings.....	DOE	----- No Revenue Effect -----													
8. Authority to transfer IRS appropriations to combat tax fraud.....	DOE	----- No Revenue Effect -----													
9. Requirement that electronically-prepared paper returns include a scannable code.....	[5]	----- No Revenue Effect -----													
10. Streamlined critical pay authority for information technology positions.....	DOE	----- No Revenue Effect -----													
11. Increased penalty for improper disclosure or use of information by preparers of returns.....	dauma DOE	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	[6]	
12. Improvement in access to information in the National Directory of New Hires.....	DOE	----- No Revenue Effect -----													
13. Taxpayer notification of suspected identity theft.....	dma DOE	----- No Revenue Effect -----													
14. Authenticate users of electronic services accounts.....	180da DOE	----- Negligible Revenue Effect -----													
15. Repeal provision regarding certain tax compliance procedures and reports.....	DOE	----- No Revenue Effect -----													
16. Require the IRS to report on the status of the Refund Fraud Information Sharing and Assessment Center ("ISAC").....	DOE	----- No Revenue Effect -----													

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> -----												
<b>NET TOTAL .....</b>		[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.