

ESTIMATED REVENUE EFFECTS OF THE TAXPAYER BILL OF RIGHTS 2
 SCHEDULED FOR WAYS AND MEANS MARKUP ON THURSDAY, MARCH 21, 1996

Fiscal Years 1996 - 2002

[Millions of Dollars]

Provision	Effective	1996	1997	1998	1999	2000	2001	2002	1996-00	1996-02
I. TAXPAYER BILL OF RIGHTS 2										
1. Establishment of position of Taxpayer Advocate.....	DOE	----- No Revenue Effect -----								
2. Expansion of authority to issue Taxpayer Assistance Orders.....	DOE	----- No Revenue Effect -----								
3. Notification of reasons for termination of installment agreements.....	6 ma DOE	----- No Revenue Effect -----								
4. Administrative review of termination of installment agreements.....	1/1/97	----- No Revenue Effect -----								
5. Expansion of authority to abate interest.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
6. Review of IRS failure to abate interest.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
7. Extension of interest-free period for payment of tax..	6/30/96	-2	-7	-8	-8	-8	-9	-9	-33	-51
8. Abate penalty for failure to deposit payroll tax:										
a. On-budget.....	DOE	-23	-1	-1	-1	-1	-1	-1	-27	-29
b. Off-budget (not reflected in net total).....	DOE	-38	-1	-1	-1	-1	-1	-1	-42	-44
9. Studies of joint return-related issues.....	DOE	----- No Revenue Effect -----								
10. Joint return may be made after separate returns without full payment of tax.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
11. Disclosure of collection activities.....	DOE	----- No Revenue Effect -----								
12. Withdraw notice of lien.....	1/1/97	----- No Revenue Effect -----								
13. Return levied property.....	1/1/97	----- No Revenue Effect -----								
14. Increase levy exemption.....	1/1/97	---	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
15. Offers-in-compromise.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
16. Civil damages for fraudulent filing of information return.....	DOE	----- No Revenue Effect -----								
17. Requirement to conduct reasonable investigation.....	DOE	-3	-6	-6	-6	-7	-8	-8	-28	-44

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18. United States must establish that position in proceeding was substantially justified.....	DOE	-2	-2	-2	-3	-3	-3	-3	-12	-18
19. Increased limit on attorney fees.....	DOE	-1	-1	-1	-1	-1	-1	-1	-5	-7
20. Failure to agree to extension not taken into account.....	DOE	----- No Revenue Effect -----								
21. Award of litigation costs permitted in declaratory judgment proceedings.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
22. Increase in limit on recovery of civil damages.....	DOE	-3	-3	-3	-3	-3	-3	-3	-15	-21
23. Court discretion to reduce award for litigation costs..	DOE	-1	-1	-1	-1	-1	-1	-1	-5	-7
24. Preliminary notice requirement.....	6/30/96	----- No Revenue Effect -----								
25. Disclosure of certain information where more than one person liable for penalty.....	DOE	----- No Revenue Effect -----								
26. Right of contribution where more than one person liable for penalty.....	DOE	----- No Revenue Effect -----								
27. Volunteer board members of tax-exempt organizations exempt from penalty.....	DOE	----- No Revenue Effect -----								
28. Enrolled agents included as third- party recordkeepers.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
29. Safeguards relating to designated summonses.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[2]	[2]
30. Report on designated summonses.....	DOE	----- No Revenue Effect -----								
31. Relief from retroactive application of Treasury Department regulations with 18 month safe-harbor...	DOE	---	-1	-4	-4	-4	-4	-4	-13	-21
32. Report on pilot program for appeal of enforcement actions.....	DOE	----- No Revenue Effect -----								
33. Phone number of person providing payee statements.....	1/1/97	----- No Revenue Effect -----								
34. Required notice of certain payments.....	DOE	----- No Revenue Effect -----								
35. Unauthorized enticement of information disclosure...	DOE	----- No Revenue Effect -----								
36. Annual reminders to taxpayers with delinquent accounts.....	1/1/97	---	[3]	[3]	[3]	[3]	[3]	[3]	[4]	[4]
37. Disclosure of returns and return information to designee of taxpayer.....	DOE	----- No Revenue Effect -----								
38. Study of netting of interest on overpayments and liabilities.....	DOE	----- No Revenue Effect -----								
39. Expenses of detection of underpayments and fraud.....	6 ma DOE	----- Negligible Revenue Effect -----								
40. Reinstatement of authority for undercover operations.....	DOE	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[4]	[4]

Provision	Effective	1996	1997	1998	1999	2000	2001	2002	1996-00	1996-02
41. Disclosure of returns concerning cash transactions.....	DOE	----- <i>No Revenue Effect</i> -----								
II. REVENUE OFFSETS										
1. Apply failure to pay penalty to substitute returns.....	rda DOE	1	3	29	30	32	33	35	95	163
2. Intermediate sanctions for certain tax-exempt organizations.....	9/14/95/ 1/1/96	4	4	4	5	5	5	6	22	33
NET TOTALS.....		-30	-15	7	8	9	8	11	-21	-2

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column: DOE = date of enactment
rda DOE = returns due after date of enactment
6 ma DOE = 6 months after date of enactment

- [1] Loss of less than \$1 million.
- [2] Loss of less than \$5 million.
- [3] Gain of less than \$1 million.
- [4] Gain of less than \$5 million.
- [5] Gain of less than \$10 million.
- [6] Estimates provided by the Congressional Budget Office (CBO).