

**ESTIMATED REVENUE EFFECTS OF H.R. 5444,
 THE "TAXPAYER FIRST 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. Independent Appeals Process - Establishment of Internal Revenue Service Independent Office of Appeals.....														
	[1]	----- <i>Negligible Revenue Effect</i> -----												
II. Improved Service														
1. Comprehensive customer service strategy.....	DOE	----- <i>No Revenue Effect</i> -----												
2. IRS Free File Program.....	DOE	----- <i>No Revenue Effect</i> -----												
3. Codification of low-income exception for user fees in connection with offers-in-compromise.....	osa DOE	----- <i>No Revenue Effect</i> -----												
Total of Improved Service.....		----- <i>No Revenue Effect</i> -----												
III. Sensible Enforcement														
1. Internal Revenue Service seizure requirements with respect to structuring transactions.....	DOE	----- <i>Negligible Revenue Effect</i> -----												
2. Exclusion of interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.....	irooa DOE	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1
3. Clarification of equitable relief from joint liability.....	porfopooa DOE	----- <i>Negligible Revenue Effect</i> -----												
4. Modification of procedures for issuance of third-party summons.....	ssa DOE	----- <i>Negligible Revenue Effect</i> -----												
5. Establishment of income threshold for referral to private debt collection (sunset 12/31/19) [3].....	[4]	---	-16	-29	-6	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-51	-51
6. Reform of notice to contact third parties.....	[5]	----- <i>Negligible Revenue Effect</i> -----												
7. Modification of authority to issue designated summons.....	sia DOE	----- <i>Negligible Revenue Effect</i> -----												
8. Limitation on access of non-Internal Revenue Service employees to returns and return information.....	[6]	----- <i>Negligible Revenue Effect</i> -----												
Total of Sensible Enforcement.....		[2]	-16	-29	-6	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-51	-52
IV. Organizational Modernization														
1. Modification of title of Commissioner of Internal Revenue and related officials.....	DOE	----- <i>No Revenue Effect</i> -----												

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2018-23	2018-28
2. Office of the National Taxpayer Advocate.....	[7]	----- No Revenue Effect -----												
3. Elimination of IRS Oversight Board.....	DOE	----- No Revenue Effect -----												
4. Authority to modernize the organization of the Internal Revenue Service.....	DOE	----- No Revenue Effect -----												
Total of Organizational Modernization.....		----- No Revenue Effect -----												
V. Tax Court														
1. Disqualification of judge or magistrate judge of the Tax Court.....	DOE	----- No Revenue Effect -----												
2. Opinions and judgments.....	DOE	----- No Revenue Effect -----												
3. Title of special trial judge changed to magistrate judge of the Tax Court.....	DOE	----- No Revenue Effect -----												
4. Repeal of deadwood related to Board of Tax Appeals.....	DOE	----- No Revenue Effect -----												
Total of Tax Court.....		----- No Revenue Effect -----												
NET TOTAL		[2]	-16	-29	-6	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-51	-52

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:

DOE = date of enactment

irooa = interest received on or after

osa = offers submitted after

porfopooa = petitions or requests filed or pending on or after

sia = summonses issued after

ssa = summonses served after

[1] Generally effective on date of enactment, except that access to case files applies to conferences occurring after the date that is one year after date of enactment.

[2] Loss of less than \$500,000.

[3] Estimates contains the following outlay effects:

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2018-23	2018-28
Establishment of income threshold for referral to private debt collection.....	---	-16	-29	-6	[8]	[8]	[8]	[8]	[8]	[8]	[8]	-51	-51

[4] Effective for tax receivables identified by the Secretary (or the Secretary's delegate) after the date which is 180 days after the date of the enactment.

[5] Effective for notices provided, and contacts of persons made, after the date which is 45 days after the date of the enactment.

[6] The proposal is generally effective on the date of enactment but applies to any contract in effect under Internal Revenue Code section 6103(n), pursuant to certain regulations, that is in effect on the date of enactment.

[7] The proposal is generally effective on the date of enactment. Proposal as it relates to salary of the NTA applies to appointments made after the date of enactment.

[8] Decrease in outlays of less than \$500,000.