

115TH CONGRESS
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H. R. 4780

To direct the Secretary of the Treasury to make available an online tax calculator to estimate the change in an individual's income tax liability with respect to the amendments made by the Tax Cuts and Jobs Act.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 11, 2018

Mr. MACARTHUR (for himself, Mr. RODNEY DAVIS of Illinois, Mr. GIBBS, Mr. JOHNSON of Ohio, Mr. FASO, Mr. MARSHALL, Mr. GARRETT, Mr. RUTHERFORD, Mr. DAVIDSON, Mr. MOONEY of West Virginia, Mr. BACON, and Mr. STIVERS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To direct the Secretary of the Treasury to make available an online tax calculator to estimate the change in an individual's income tax liability with respect to the amendments made by the Tax Cuts and Jobs Act.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; FINDINGS.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Transparency for Taxpayers Act”.

6 (b) FINDINGS.—Congress finds as follows:

1 (1) Most businesses have professional account-
2 ants to assess the immediate effects of the Tax Cuts
3 and Jobs Act.

4 (2) Individuals have an immediate need to un-
5 derstand the impact that this legislation may have
6 on them but don't have the same resources as large
7 businesses to do so.

8 (3) It is necessary for the Internal Revenue
9 Service to provide individuals with a tool to help aid
10 them in assessing the effect tax reform will have on
11 their personal finances.

12 **SEC. 2. ONLINE TAX CALCULATOR TO DETERMINE CHANGE**
13 **IN TAX LIABILITY EXPECTED BY REASON OF**
14 **THE TAX CUTS AND JOBS ACT.**

15 (a) IN GENERAL.—Not later than April 1, 2018, the
16 Secretary of the Treasury shall make publicly available an
17 online tool that allows taxpayers (other than corporations)
18 to calculate the approximate change in the income tax li-
19 ability of the taxpayer by reason of Public Law 115–97
20 (commonly known as the “Tax Cuts and Jobs Act”) by
21 determining a simplified estimate of the taxpayer’s income
22 tax liability that would be determined for the taxpayer’s
23 taxable year beginning in 2017 if the amendments made
24 by Public Law 115–97 (commonly known as the “Tax

1 Cuts and Jobs Act”) which apply for taxable years begin-
2 ning in 2018, applied to taxable years beginning in 2017.

3 (b) ITEMS TAKEN INTO ACCOUNT IN DETERMINING
4 SIMPLIFIED ESTIMATES.—

5 (1) IN GENERAL.—For purposes of making
6 simplified estimates of income tax liability under
7 subsection (a), the online tool made available under
8 such subsection shall take into account the following
9 factors with respect to the taxpayer:

10 (A) The filing status and income of the
11 taxpayer.

12 (B) The number of qualifying children and
13 other dependents of the taxpayer.

14 (C) The deductions allowable to the tax-
15 payer for mortgage interest, charitable con-
16 tributions, medical expenses, tuition, and State
17 and local taxes.

18 (D) Such other factors as the Secretary
19 determines appropriate.

20 (2) LIMITATION ON COMPLEXITY.—In deter-
21 mining the factors which are appropriate to take
22 into account under paragraph (1)(D), the Secretary
23 shall ensure that the online tool is as simple and
24 quick to use for taxpayers as is reasonably possible.

1 (3) NOT APPLICABLE TO BUSINESS INCOME.—

2 Except as otherwise determined to be feasible by the
3 Secretary (and consistent with the requirement of
4 paragraph (2)), the online tool made available under
5 subsection (a) shall not apply with respect to income
6 and deductions attributable to the conduct of any
7 trade or business.

8 (c) SPECIAL RULES.—

9 (1) PUBLICITY.—The Secretary shall publicize
10 the availability of the online tool made available
11 under subsection (a). Such publicity shall include no-
12 tices of such tool’s availability in connection with
13 making available individual income tax return forms
14 and instructions and by including a written notice of
15 such tool’s availability with any income tax refund
16 mailed to an individual.

17 (2) DISCLAIMER.—The online tool made avail-
18 able under subsection (a), and the publicity of such
19 tool under paragraph (1), shall make clear that such
20 tool is designed to provide simplified estimates of the
21 income tax liability of the taxpayer and that the tax-
22 payer’s actual income tax liability may differ from
23 the simplified estimates provided by the tool.

24 (3) REFERENCES TO SECRETARY.—For pur-
25 poses of this section, the terms “Secretary of the

- 1 Treasury” and “Secretary” each mean the Secretary
- 2 of the Treasury or his designee.

