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115TH CONGRESS
2D SESSION

H. R. 5439

To provide for a single point of contact at the Internal Revenue Service for the taxpayers who are victims of tax-related identity theft.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2018

Mr. RENACCI (for himself and Mr. LEWIS of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To provide for a single point of contact at the Internal Revenue Service for the taxpayers who are victims of tax-related identity theft.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SINGLE POINT OF CONTACT FOR TAX-RELATED IDENTITY THEFT VICTIMS.

(a) IN GENERAL.—The Secretary of the Treasury (or the Secretary's delegate) shall establish and implement procedures to ensure that any taxpayer whose return has been delayed or otherwise adversely affected due to tax-related identity theft has a single point of contact at the Internal Revenue Service throughout the processing of the

taxpayer's case. The single point of contact shall track the taxpayer's case to completion and coordinate with other specialized units to resolve case issues as quickly as possible.

(b) SINGLE POINT OF CONTACT.—

(1) IN GENERAL.—For purposes of subsection (a), the single point of contact shall consist of a team or subset of specially trained employees who—

(A) have the ability to work across functions to resolve the issues involved in the taxpayer's case; and

(B) shall be accountable for handling the case until its resolution.

(2) TEAM OR SUBSET.—The employees included within the team or subset described in paragraph (1) may change as required to meet the needs of the Internal Revenue Service, provided that procedures have been established to—

(A) ensure continuity of records and case history; and

(B) notify the taxpayer when appropriate.

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