

H.R. 5437 would expand this program. This bipartisan bill would require the IRS to make an IP PIN available to any and all taxpayers. It does not matter where they live or work; every taxpayer will be able to request an IP PIN.

I would like to thank our colleagues—the Gentleman from Minnesota (Mr. PAULSEN) and the Gentlewoman from Washington (Ms. DELBENE) for their good work and support of this bill.

Mr. Speaker, I urge all of our colleagues to support H.R. 5437.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Minnesota (Mr. PAULSEN) that the House suspend the rules and pass the bill, H.R. 5437, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

### PROVIDING FOR A SINGLE POINT OF CONTACT FOR TAX-RELATED IDENTITY THEFT VICTIMS

Mr. RENACCI. Mr. Speaker, I move to suspend the rules and pass the bill (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, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5439

*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 Internal Revenue Service employees 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.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Ohio (Mr. RENACCI) and the gentleman from Georgia (Mr. LEWIS) each will control 20 minutes.

The Chair recognizes the gentleman from Ohio.

#### GENERAL LEAVE

Mr. RENACCI. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 5439, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Ohio?

There was no objection.

Mr. RENACCI. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I believe that modernizing the IRS' ability to administer our Tax Code is a critical next step following the passage of the Tax Cuts and Jobs Act. I am pleased that today we are considering H.R. 5439, which creates a single point of contact at the IRS for identity theft victims.

I introduced this legislation with my good friend, Representative JOHN LEWIS. He and I have worked tirelessly over the last few years to protect the identity of taxpayers, having introduced legislation that has passed the House and was signed into law in 2015 that took steps to help reduce identity theft.

I was proud to reintroduce with him this Congress the Stolen Identity Refund Fraud Prevention Act that has nearly 20 bipartisan cosponsors and which included the provision that we are considering today.

Identity theft has become a growing concern in Ohio and across the United States. Unfortunately, it seems as if there is now constant news of individuals having their identities stolen due to massive data breaches. It is one of the most costly crimes to consumers and businesses, and it is the fastest growing white-collar crime in America according to the Federal Trade Commission.

As many of my colleagues on the Ways and Means Committee have heard, I, myself, was also the victim of identity theft not too long ago. I understand the frustration, fear, and sense of helplessness that many feel when learning that a criminal has stolen their identity.

In 2016, a criminal stole my personal information and filed a return with my name, my wife's name, our Social Security numbers, and other personal information. The thieves even had a W-2 from the U.S. Congress that contained a fake version of my information. I didn't learn about this fraud until I received an IRS notice questioning a return I had filed—even though I had not yet filed.

Each year, thousands of families trying to resolve this same sort of headache have to prove to the Federal Government that they are who they say they are. That included me, right along with everyone else, creating this tremendous call volume the IRS receives on a given day. I had to go through that same process.

People thought: Wow, you had to go through the same process trying to get through to the IRS?

I said: Yes, I did. I had to reexplain my story every time I called.

This commonsense legislation will simply require the IRS to establish a single point of contact at the IRS for taxpayers who have been impacted by identity theft. This will help everyday Americans who have had to deal with the stress and inconvenience of having their identity stolen get the service they deserve from the IRS.

I thank Chairman BRADY, Ranking Member NEAL, and the Ways and Means Committee staff for moving this legislation forward, and I encourage my colleagues to support its final passage.

Mr. Speaker, I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in strong support of H.R. 5439. I believe that this is one of my favorite bills.

Mr. Speaker, I am very proud to join my friend, the gentleman from Ohio (Mr. RENACCI), in introducing this commonsense bill, and I want to thank the gentleman for it.

The gentleman from Ohio and I share a passion and a commitment to this issue. Two years ago we introduced the Stolen Identity Fraud Prevention Act. We both believe that taxpayers should receive the help and support that they need and deserve, and I am proud to join him again today in sponsoring this bill.

In recent years, I also included this commonsense policy in the Ways and Means Oversight Subcommittee Democratic bill, the Taxpayer Protection Act.

H.R. 5439 responds to a frequent, ongoing concern of many of our citizens. This bill will help ease the frustration that victims of tax-related identity theft feel, and it addresses a top IRS casework issue in my congressional district.

H.R. 5439 establishes a single point of contact within the Internal Revenue Service for any taxpayer who is the victim of identity theft. As a result of this bill, the taxpayer will not need to start again from scratch every time they try to get an update on their case. Instead, the single point of contact would work with other IRS units to solve the taxpayer issue as quickly as possible.

This good, commonsense bill will help taxpayers across our country. For these reasons, Mr. Speaker, I urge all of our colleagues to support H.R. 5439.

Mr. Speaker, in closing, I would like to urge my colleagues to support this bill, and I yield back the balance of my time.

Mr. RENACCI. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, this commonsense legislation is a strong step forward in ensuring that the American people receive the customer service that they

deserve from the IRS should they have their identity stolen.

Along with my personal story, I have heard from countless constituents and Ohioans who have been frustrated by the hoops that they often need to jump through to get their identity theft concerns addressed, all the while dealing with the fear and anxiety of having their identity stolen. This bipartisan legislation will provide relief by requiring a single point of contact within the IRS for victims of identity theft.

Again, I want to thank my colleague from Georgia (Mr. LEWIS) for his support.

Mr. Speaker, I urge all Members to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Ohio (Mr. RENACCI) that the House suspend the rules and pass the bill, H.R. 5439, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

#### REQUIRING ELECTRONIC FILING OF ANNUAL RETURNS OF EXEMPT ORGANIZATIONS

Mr. KELLY of Pennsylvania. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5443) to amend the Internal Revenue Code of 1986 to require electronic filing of the annual returns of exempt organizations and provide for making such returns available for public inspection, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5443

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

#### SECTION 1. MANDATORY ELECTRONIC FILING FOR ANNUAL RETURNS OF EXEMPT ORGANIZATIONS.

(a) IN GENERAL.—Section 6033 of the Internal Revenue Code of 1986 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) MANDATORY ELECTRONIC FILING.—Any organization required to file a return under this section shall file such return in electronic form.”.

(b) INSPECTION OF ELECTRONICALLY FILED ANNUAL RETURNS.—Section 6104(b) of such Code is amended by adding at the end the following: “Any annual return required to be filed electronically under section 6033(n) shall be made available by the Secretary to the public in machine readable format.”.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to returns filed for taxable years beginning after the date of the enactment of this Act.

(2) TRANSITIONAL RELIEF.—

(A) SMALL ORGANIZATIONS.—

(i) IN GENERAL.—In the case of any small organizations, or any other organizations for which the Secretary of the Treasury or the Secretary's delegate (hereafter referred to in this paragraph as the “Secretary”) deter-

mines the application of the amendments made by subsection (a) would cause undue burden without a delay, the Secretary may delay the application of such amendments, but not later than taxable years beginning 2 years after the date of the enactment of this Act.

(ii) SMALL ORGANIZATION.—For purposes of clause (i), the term “small organization” means any organization—

(I) the gross receipts of which for the taxable year are less than \$200,000, and

(II) the aggregate gross assets of which at the end of the taxable year are less than \$500,000.

(B) ORGANIZATIONS FILING FORM 990-T.—In the case of any organization described in section 511(a)(2) of the Internal Revenue Code of 1986 which is subject to the tax imposed by section 511(a)(1) of such Code on its unrelated business taxable income, or any organization required to file a return under section 6033 of such Code and include information under subsection (e) thereof, the Secretary may delay the application of the amendments made by this section, but not later than taxable years beginning 2 years after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Pennsylvania (Mr. KELLY) and the gentleman from Georgia (Mr. LEWIS) each will control 20 minutes.

The Chair recognizes the gentleman from Pennsylvania.

#### GENERAL LEAVE

Mr. KELLY of Pennsylvania. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and to include extraneous material on H.R. 5443, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in strong support of H.R. 5443. This bill, in short, would ensure that all nonprofits file their tax forms electronically so that the charitable community can better assist those in need.

First, I want to thank Congresswoman STEPHANIE MURPHY today for cosponsoring this important legislation with me.

This provision is identical to one that my colleague on the Ways and Means Committee, Congressman BLUMENAUER, and I introduced in a larger tax package, the CHARITY Act, along with Senators THUNE and CASEY on the Senate Finance Committee in 2017.

□ 1430

Before I discuss this bill in greater detail, I want to look across the room to my great friend, Mr. JOHN LEWIS. It was in 2015 that Mr. LEWIS and I crossed the Edmund Pettus Bridge. It was at that time that Mr. LEWIS stopped and spent some time with my grandson George. And as we were walking across the bridge, George, who was 8 at the time, said: “Grandpa, we are actually going to do this. We are going to go across the Edmund Pettus Bridge with Mr. LEWIS.”

I said: “That’s right, George, we are.”

He said: “Well, Grandpa, this is the 50th anniversary.”

I said: “Yes, George, it is.”

He said: “Well, can we come back for the 100th anniversary?”

I said: “George, we will do that together. You and I will come across the bridge at the 100th anniversary.”

He said: “Grandpa, how old are you right now?”

I said: “Well, George, I am 65.”

He said: “Grandpa, it may be hard for you to get across that bridge.”

I said: “Georgie, don’t worry. If I can’t walk, you can push me across.”

That was a great weekend for George. And for Mr. LEWIS, I have always felt he is such an iconic figure in this House for people who stood up for civil rights. That weekend was one of the most gracious weekends and best weekends with my son my grandson had. So I can’t tell you how much I appreciate being with you on the floor today.

When it comes to charity, the American people are truly unique. In fact, Americans are the most generous in the world according to the new Almanac of American Philanthropy. In a first-of-its-kind survey, the almanac found that Americans out-donate Britain and Canada 2-to-1 and nations like Italy and Germany 20-to-1. What is more, more than half of almost every single income level in America donates to charity. That is remarkable, and it makes me proud to be an American and proud of our Nation’s history of philanthropy.

In its earliest form, the word “philanthropy” comes from the Greek term “philanthropia,” which simply meant “love of mankind.” The meaning has evolved over time, but, from the earliest days of human civilization, we have depended upon kindness directed towards strangers and others. We define “philanthropy” today as the practice of organized, systematic giving to improve the quality of human life through the promotion of welfare and social change.

Throughout every age, American philanthropists have demonstrated the power of giving to create great and meaningful change. In my own congressional district in western Pennsylvania, we have many wonderful organizations that demonstrate the power of giving each and every day. In Erie, Pennsylvania, we have The Erie Community Foundation, the United Way of Erie, and the Black Family Foundation.

As a businessman and leader in the energy sector, Pat Black and his family started a small, private foundation in 1993. Here is one individual who took it upon himself to create a charitable organization to give back to his community. And we have many other good corporate citizens in Erie, as well, such as Erie Insurance. More than half a century ago, Erie Insurance’s founder, H.O. Hirt, had a lifelong concern for others who were less fortunate, and