

sion unless such possession elects to have this section be so treated.

(C) Administrative expenses of advance payments

(i) Mirror code possessions

In the case of any possession described in subparagraph (B) which makes the election described in such subparagraph, the amount otherwise paid by the Secretary to such possession under section 24(k)(1)(A) with respect to taxable years beginning in 2021 shall be increased by \$300,000 if such possession has a plan, which has been approved by the Secretary, for making advance payments consistent with such election.

(ii) American Samoa

The amount otherwise paid by the Secretary to American Samoa under subparagraph (A) of section 24(k)(3) with respect to taxable years beginning in 2021 shall be increased by \$300,000 if the plan described in subparagraph (B) of such section includes a program, which has been approved by the Secretary, for making advance payments under rules similar to the rules of this section.

(iii) Timing of payment

The Secretary may pay, upon the request of the possession of the United States to which the payment is to be made, the amount of the increase determined under clause (i) or (ii) immediately upon approval of the plan referred to in such clause, respectively.

(f) Application

No payments shall be made under the program established under subsection (a) with respect to—

- (1) any period before July 1, 2021, or
- (2) any period after December 31, 2021.

(g) Regulations

The Secretary shall issue such regulations or other guidance as the Secretary determines necessary or appropriate to carry out the purposes of this section and subsections (i)(1) and (j) of section 24, including regulations or other guidance which provides for the application of such provisions where the filing status of the taxpayer for a taxable year is different from the status used for determining the annual advance amount.

(Added Pub. L. 117-2, title IX, §9611(b)(1), Mar. 11, 2021, 135 Stat. 146.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2020, see section 9611(c)(1) of Pub. L. 117-2, set out as an Effective Date of 2021 Amendment note under section 24 of this title.

ESTABLISHMENT OF ADVANCE PAYMENT PROGRAM

Pub. L. 117-2, title IX, §9611(c)(2), Mar. 11, 2021, 135 Stat. 150, provided that: “The Secretary of the Treasury (or the Secretary’s designee) shall establish the program described in section 7527A of the Internal Rev-

enue Code of 1986 as soon as practicable after the date of the enactment of this Act [Mar. 11, 2021], except that the Secretary shall ensure that the timing of the establishment of such program does not interfere with carrying out section 6428E(g) as rapidly as possible.”

§ 7528. Internal Revenue Service user fees

(a) General rule

The Secretary shall establish a program requiring the payment of user fees for—

- (1) requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters, and
- (2) other similar requests.

(b) Program criteria

(1) In general

The fees charged under the program required by subsection (a)—

- (A) shall vary according to categories (or subcategories) established by the Secretary,
- (B) shall be determined after taking into account the average time for (and difficulty of) complying with requests in each category (and subcategory), and
- (C) shall be payable in advance.

(2) Exemptions, etc.

(A) In general

The Secretary shall provide for such exemptions (and reduced fees) under such program as the Secretary determines to be appropriate.

(B) Exemption for certain requests regarding pension plans

The Secretary shall not require payment of user fees under such program for requests for determination letters with respect to the qualified status of a pension benefit plan maintained solely by 1 or more eligible employers or any trust which is part of the plan. The preceding sentence shall not apply to any request—

- (i) made after the later of—
 - (I) the fifth plan year the pension benefit plan is in existence, or
 - (II) the end of any remedial amendment period with respect to the plan beginning within the first 5 plan years, or
- (ii) made by the sponsor of any prototype or similar plan which the sponsor intends to market to participating employers.

(C) Definitions and special rules

For purposes of subparagraph (B)—

(i) Pension benefit plan

The term “pension benefit plan” means a pension, profit-sharing, stock bonus, annuity, or employee stock ownership plan.

(ii) Eligible employer

The term “eligible employer” means an eligible employer (as defined in section 408(p)(2)(C)(i)(I)) which has at least 1 employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan. The determination of whether an employer is an eligible employer under subparagraph (B) shall be made as of the date of the request described in such subparagraph.

(iii) Determination of average fees charged

For purposes of any determination of average fees charged, any request to which subparagraph (B) applies shall not be taken into account.

(3) Average fee requirement

The average fee charged under the program required by subsection (a) shall not be less than the amount determined under the following table:

Category	Average Fee
Employee plan ruling and opinion ...	\$250
Exempt organization ruling	\$350
Employee plan determination	\$300
Exempt organization determination	\$275
Chief counsel ruling	\$200.

(4) Certified professional employer organizations

The fee charged under the program in connection with the certification by the Secretary of a professional employer organization under section 7705 shall be an annual fee not to exceed \$1,000 per year.

(Added Pub. L. 108-89, title II, §202(a), Oct. 1, 2003, 117 Stat. 1132; amended Pub. L. 108-357, title VIII, §891(a), Oct. 22, 2004, 118 Stat. 1644; Pub. L. 110-28, title VIII, §8244, May 25, 2007, 121 Stat. 200; Pub. L. 113-295, div. B, title II, §206(f), Dec. 19, 2014, 128 Stat. 4071.)

Editorial Notes

AMENDMENTS

- 2014—Subsec. (b)(4). Pub. L. 113-295 added par. (4).
- 2007—Subsec. (c). Pub. L. 110-28 struck out heading and text of subsec. (c). Text read as follows: “No fee shall be imposed under this section with respect to requests made after September 30, 2014.”
- 2004—Subsec. (c). Pub. L. 108-357 substituted “September 30, 2014” for “December 31, 2004”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 applicable with respect to wages for services performed on or after January 1 of the first calendar year beginning more than 12 months after Dec. 19, 2014, see section 206(g)(1) of Pub. L. 113-295, set out as a note under section 3302 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §891(b), Oct. 22, 2004, 118 Stat. 1644, provided that: “The amendment made by this section [amending this section] shall apply to requests after the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-89, title II, §202(d), Oct. 1, 2003, 117 Stat. 1133, provided that: “The amendments made by this section [enacting this section, enacting provisions set out as a note under this section, and repealing provisions set out as notes under section 7801 of this title] shall apply to requests made after the date of the enactment of this Act [Oct. 1, 2003].”

LIMITATIONS

Pub. L. 108-89, title II, §202(c), Oct. 1, 2003, 117 Stat. 1133, provided that: “Notwithstanding any other provision of law, any fees collected pursuant to section 7528 of the Internal Revenue Code of 1986, as added by sub-

section (a), shall not be expended by the Internal Revenue Service unless provided by an appropriations Act.”

§ 7529. Notification of suspected identity theft

(a) In general

If the Secretary determines that there has been or may have been an unauthorized use of the identity of any individual, the Secretary shall, without jeopardizing an investigation relating to tax administration—

- (1) as soon as practicable—
 - (A) notify the individual of such determination,
 - (B) provide instructions on how to file a report with law enforcement regarding the unauthorized use,
 - (C) identify any steps to be taken by the individual to permit law enforcement to access personal information of the individual during the investigation,
 - (D) provide information regarding actions the individual may take in order to protect the individual from harm relating to the unauthorized use, and
 - (E) offer identity protection measures to the individual, such as the use of an identity protection personal identification number, and
- (2) at the time the information described in paragraph (1) is provided (or, if not available at such time, as soon as practicable thereafter), issue additional notifications to such individual (or such individual’s designee) regarding—
 - (A) whether an investigation has been initiated in regards to such unauthorized use,
 - (B) whether the investigation substantiated an unauthorized use of the identity of the individual, and
 - (C) whether—
 - (i) any action has been taken against a person relating to such unauthorized use, or
 - (ii) any referral has been made for criminal prosecution of such person and, to the extent such information is available, whether such person has been criminally charged by indictment or information.

(Added Pub. L. 108-89, title II, §202(a), Oct. 1, 2003, 117 Stat. 1132; amended Pub. L. 108-357, title VIII, §891(a), Oct. 22, 2004, 118 Stat. 1644; Pub. L. 110-28, title VIII, §8244, May 25, 2007, 121 Stat. 200; Pub. L. 113-295, div. B, title II, §206(f), Dec. 19, 2014, 128 Stat. 4071.)

(b) **Employment-related identity theft**

(1) In general

For purposes of this section, the unauthorized use of the identity of an individual includes the unauthorized use of the identity of the individual to obtain employment.

(2) Determination of employment-related identity theft

For purposes of this section, in making a determination as to whether there has been or may have been an unauthorized use of the identity of an individual to obtain employment, the Secretary shall review any information—

- (A) obtained from a statement described in section 6051 or an information return relating to compensation for services rendered other than as an employee, or
- (B) provided to the Internal Revenue Service by the Social Security Administration