JOINT COMMITTEE ON TAXATION
April 14, 2010
JCX-24-10

ESTIMATED REVENUE EFFECTS OF H.R. 4994, THE "TAXPAYER ASSISTANCE ACT OF 2010," AS AMENDED

Fiscal Years 2010 - 2020

[Millions of Dollars]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
I. Cell Phones and Electronic Filing														
1. Removal of cellular telephones (or similar telecommunications equipment) from listed property	tyba 12/31/09	-12	-17	-25	-31	-34	-38	-42	-46	-51	-55	-61	-157	-411
2. Electronic filing exemption for religious reasons	rrtbfa 12/31/10	*No Revenue Effect*												
3. Accelerate interest on refunds for returns filed electronically	tyba 12/31/11	*Negligible Revenue Effect*												
Total of Cell Phones and Electronic Filing		**-12**	**-17**	**-25**	**-31**	**-34**	**-38**	**-42**	**-46**	**-51**	**-55**	**-61**	**-157**	**-411**
II. Collection														
1. Study on the effectiveness of collection alternatives	[1]	*No Revenue Effect*												
2. Repeal the partial payment requirement on submissions of offers-in-compromise	osa DOE	-8	-2	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-10	-10
Total of Collection		**-8**	**-2**	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	**-10**	**-10**
III. Taxpayer Assistance and Protection Improvements														
1. Referrals to low income taxpayer clinics permitted	rma DOE	*No Revenue Effect*												
2. Low-income tax clinic grants	agma DOE	*No Revenue Effect*												
3. EITC outreach	DOE	*Negligible Revenue Effect*												
4. Taxpayer notification of suspected identity theft	dma DOE	*No Revenue Effect*												
5. Clarification of IRS unclaimed refund authority	Dma DOE	*No Revenue Effect*												
6. Study on delivery of tax refunds	[1]	*No Revenue Effect*												
7. Study on more timely processing and use of information returns	[1]	*No Revenue Effect*												
8. Studies on easing the burden of in-person tax payments	[1]	*No Revenue Effect*												
Total of Taxpayer Assistance and Protection Improvements		***Negligible Revenue Effect***												

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
IV. Revenue Provisions														
1. Expansion of bad check penalty to electronic payments..	pma 12/31/10	---	4	4	4	5	5	5	5	5	5	5	22	47
2. Increase in information return penalties......................	irrtbfo/a 1/1/11	---	30	41	42	42	43	43	43	44	45	47	197	419
Total of Revenue Provisions……………………………………………………….		**---**	**34**	**45**	**46**	**47**	**48**	**48**	**48**	**49**	**50**	**52**	**219**	**466**
NET TOTAL ………………………………………………………………………….		**-20**	**15**	**20**	**15**	**13**	**10**	**6**	**2**	**-2**	**-5**	**-9**	**52**	**45**

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

agma = authorized grants made after
dma = determinations made after
Dma = disclosures made after
DOE = date of enactment
irrtbfo/a = information returns required to be filed on or after
osa = offers submitted after
pma = payments made after
rma - referrals made after
rrtbfa = returns required to be filed after

[1] Report due not later than one year after date of enactment.
[2] Negligible revenue effect.