



JOINT COMMITTEE ON TAXATION

April 10, 2018

JCX-26-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5439, 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**

The Chairman's amendment in the nature of a substitute modifies H.R. 5439, by replacing the phrase "other specialized units" with the phrase "other Internal Revenue Service employees" in subsection (a).

The Chairman's amendment in the nature of a substitute is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028.