

**Suspend the Rules and Pass the Bill, H.R. 5439, with an Amendment**

**(The amendment strikes all after the enacting clause and inserts a new text)**

115<sup>TH</sup> CONGRESS  
2<sup>D</sup> 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.

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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.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

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

5 (a) IN GENERAL.—The Secretary of the Treasury (or  
6 the Secretary's delegate) shall establish and implement  
7 procedures to ensure that any taxpayer whose return has

1 been delayed or otherwise adversely affected due to tax-  
2 related identity theft has a single point of contact at the  
3 Internal Revenue Service throughout the processing of the  
4 taxpayer's case. The single point of contact shall track the  
5 taxpayer's case to completion and coordinate with other  
6 Internal Revenue Service employees to resolve case issues  
7 as quickly as possible.

8 (b) SINGLE POINT OF CONTACT.—

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

12 (A) have the ability to work across func-  
13 tions to resolve the issues involved in the tax-  
14 payer's case, and

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

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

22 (A) ensure continuity of records and case  
23 history, and

24 (B) notify the taxpayer when appropriate.