

ESTIMATED REVENUE EFFECTS OF H.R. 1677,  
 THE "TAXPAYER PROTECTION ACT 2007,"  
 SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON MARCH 28, 2007

Fiscal Years 2007 - 2017

[Millions of Dollars]

Provision	Effective	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2007-12	2007-17
<b>I. Taxpayer Rights</b>														
A. Family Business Tax Simplification - allow both spouses in a sole proprietorship to pay Social Security and Medicare taxes [1].....	tyba 12/31/06	----- Negligible Revenue Effect -----												
B. Taxpayer Notification of Suspected Identity Theft.....	dma DOE	----- No Revenue Effect -----												
C. Allow an Additional 2 Years for Taxpayer to Seek Return of Property Subject to IRS Levy.....	[2]	----- Negligible Revenue Effect -----												
D. Individuals Held Harmless on Wrongful Levies on IRAs	lartia DOE	----- Negligible Revenue Effect -----												
E. Clarification of IRS Unclaimed Refund Authority.....	DOE	----- No Revenue Effect -----												
F. Prohibition on IRS Debt Indicators for Predatory Refund Anticipation Loans.....	rfa DOE	----- No Revenue Effect -----												
G. Prohibition on Misuse of Department of Treasury Names and Symbols [3].....	voa DOE	----- No Revenue Effect -----												
H. Earned Income Credit Outreach .....	DOE	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
<b>NET TOTAL .....</b>		<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>	<b>[4]</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment is assumed to be July 1, 2007.

Legend for "Effective" column:

dma = determinations made after  
 DOE = date of enactment

lartia = levied amounts returned to individuals after  
 rfa = returns filed after

tyba = taxable years beginning after  
 voa = violations occurring after

- [1] The estimate does not include any outlay effects, which will be provided by the Congressional Budget Office.
- [2] Levies made after the date of enactment and levies made on or before the date of enactment provided that the nine-month period has not expired as of the date of enactment.
- [3] The provision reaffirms that misleading internet domain names using the names of the Department of the Treasury or associated agencies are subject to present law penalties and clarifies that mass communications by electronic means are subject to the higher civil/criminal penalties under present law (\$25,000/\$50,000)
- [4] Loss of less than \$500,000.