

S 3795

TAX GAP Act of 2010

Congress: 111 (2009–2011, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 16, 2010

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 16, 2010)

Official Text: <https://www.congress.gov/bill/111th-congress/senate-bill/3795>

Sponsor

Name: Sen. Carper, Thomas R. [D-DE]

Party: Democratic • **State:** DE • **Chamber:** Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bayh, Evan [D-IN]	D · IN		Sep 16, 2010
Sen. Boxer, Barbara [D-CA]	D · CA		Sep 16, 2010

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 16, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Taxpayer Advocacy and Government Accountability Promotion Act of 2010 or the TAX GAP Act of 2010 - Amends the Internal Revenue Code to: (1) extend requirements for the reporting of payments to governmental units; (2) require information reporting of rental income from real estate; (3) require additional information on tax returns relating to mortgage interest; (4) expand information reporting requirements for bank accounts, non-interest bearing deposits, and electronic filings by paid tax preparers; (5) impose a continuous levy on federal contractors for tax liabilities and on payments made to Medicaid providers or suppliers; and (6) increase penalties for failure to file correct information returns, failure to file correct payee statements, and for intentional disregard of information reporting requirements.

Directs the Secretary of the Treasury to: (1) revise Schedule C of tax form 1040 (self-employment income) to require reporting of additional gross receipts and expense information by sole proprietors; and (2) report to Congress on efforts to improve voluntary compliance by sole proprietors.

Authorizes the Secretary to make an apology payment to a taxpayer for any action or inaction by the Internal Revenue Service (IRS) that has caused the taxpayer excess expense or undue burden. Excludes the amount of any such apology payment from taxpayer gross income.

Requires the Secretary to submit to Congress: (1) a study of whether the IRS has sufficient capacity to incorporate expanded information reporting requirements; (2) a report on taxpayer assistance and tax simplification; (3) a study to quantify the effect of tax penalties; (4) comprehensive and detailed reports on a strategy for reducing the tax gap; (5) a study on revenue increases and costs with respect to tax gap legislation; and (6) reports on worker misclassification (e.g., employees classified as independent contractors).

Actions Timeline

- **Sep 16, 2010:** Introduced in Senate
- **Sep 16, 2010:** Read twice and referred to the Committee on Finance.

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