

S 1289

TAX GAP Act of 2011

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 28, 2011

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

Latest Action: Read twice and referred to the Committee on Finance. (Jun 28, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/1289>

Sponsor

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

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

Cosponsors (1 total)

| Cosponsor | Party / State | Role | Date Joined |
|----------------------------|---------------|------|--------------|
| Sen. Boxer, Barbara [D-CA] | D · CA | | Jun 28, 2011 |

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate | Referred To | Jun 28, 2011 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Taxpayer Advocacy and Government Accountability Promotion Act of 2011 or the TAX GAP Act of 2011 - Amends the Internal Revenue Code to: (1) eliminate certain payment requirements for submitting offers-in-compromise of tax liability; (2) expand requirements for electronic filing of tax returns to certain large corporations and partnerships; (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) expand withholding requirements with respect to payments to contractors and extend the continuous levy to cover payments to Medicaid and Medicare providers; (6) require the heads of the Federal Bureau of Prisons and state prisons to provide detailed information to the Internal Revenue Service (IRS) on certain inmates; (7) grant the IRS access to information in the National Directory of New Hires for tax administration purposes; and (8) increase and expand criminal and civil penalties for failure to comply with tax reporting and filing requirements, including requirements for electronic filing.

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

Directs the Secretary 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.

Requires the Secretary to submit to Congress: (1) a report on taxpayer assistance and tax simplification, (2) comprehensive and detailed reports on a strategy for reducing the tax gap, (3) a study on revenue increases and costs with respect to tax gap legislation, and (4) reports on worker misclassification (e.g., employees classified as independent contractors).

Actions Timeline

- **Jun 28, 2011:** Introduced in Senate
- **Jun 28, 2011:** Read twice and referred to the Committee on Finance.