

## HR 4912

### Taxpayer Protection Act of 2016

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 12, 2016

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 12, 2016)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/4912>

## Sponsor

**Name:** Rep. Lewis, John [D-GA-5]

**Party:** Democratic • **State:** GA • **Chamber:** House

## Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Crowley, Joseph [D-NY-14]	D · NY		Apr 12, 2016
Rep. Davis, Danny K. [D-IL-7]	D · IL		Apr 12, 2016
Rep. McDermott, Jim [D-WA-7]	D · WA		Apr 12, 2016
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Apr 12, 2016
Rep. Rangel, Charles B. [D-NY-13]	D · NY		Apr 12, 2016
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Apr 14, 2016
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Apr 27, 2016
Rep. Larson, John B. [D-CT-1]	D · CT		Apr 29, 2016

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 12, 2016

## Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

Bill	Relationship	Last Action
114 S 137	Related bill	Jan 8, 2015: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S103-104; text of measure as introduced: CR S104)

## **Taxpayer Protection Act of 2016**

This bill amends the Internal Revenue Code to establish additional requirements and procedures for collecting taxes, regulating tax preparers, responding to identity theft, and assisting low-income taxpayers.

The bill repeals the authority of the Internal Revenue Service (IRS) to contract with private companies to collect federal tax debts. It also excludes from the gross income of an individual up to \$10,000 of income from the discharge of a debt over the individual's lifetime.

The bill requires the statute of limitations for a taxpayer's case to continue to run during a pending application for assistance from the National Taxpayer Advocate.

The bill also:

- establishes limitations on IRS levies of retirement accounts,
- suspends the time limit for returning wrongfully levied property if a taxpayer is financially disabled,
- increases the grace period for withdrawing a frivolous return, and
- repeals the requirement to submit a partial payment with an offer-in-compromise to settle a tax liability.

The IRS must notify victims of identity theft regarding an unauthorized use of the taxpayer's identity or the filing of criminal charges regarding the use of the identity.

The IRS must also: (1) permit its employees to refer taxpayers to low-income taxpayer clinics, and (2) notify taxpayers who are eligible for the Earned Income Tax Credit.

The IRS may regulate paid tax return preparers and disclose returns or return information necessary to publish decisions related to tax return preparer misconduct.

The bill provides additional funding to the IRS for Taxpayer Services and increases the funding that the IRS may allocate to low-income taxpayer clinics.

## **Actions Timeline**

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- **Apr 12, 2016:** Introduced in House
- **Apr 12, 2016:** Referred to the House Committee on Ways and Means.