

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5439
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

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

3 (a) IN GENERAL.—The Secretary of the Treasury (or
4 the Secretary’s delegate) shall establish and implement
5 procedures to ensure that any taxpayer whose return has
6 been delayed or otherwise adversely affected due to tax-
7 related identity theft has a single point of contact at the
8 Internal Revenue Service throughout the processing of the
9 taxpayer’s case. The single point of contact shall track the
10 taxpayer’s case to completion and coordinate with other
11 Internal Revenue Service employees to resolve case issues
12 as quickly as possible.

13 (b) SINGLE POINT OF CONTACT.—

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

1 (A) have the ability to work across func-
2 tions to resolve the issues involved in the tax-
3 payer's case, and

4 (B) shall be accountable for handling the
5 case until its resolution.

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

11 (A) ensure continuity of records and case
12 history, and

13 (B) notify the taxpayer when appropriate.

