

2014—Subsec. (e)(2). Pub. L. 113-128 inserted “(as in effect on the day before the date of enactment of the Workforce Innovation and Opportunity Act)” after “of 1998”.

2011—Subsec. (b). Pub. L. 112-40, §241(b)(2)(A), substituted “72.5 percent” for “65 percent (80 percent in the case of eligible coverage months beginning before February 13, 2011)”.

Subsec. (d)(2). Pub. L. 112-40, §241(b)(2)(B), struck out “which is issued before February 13, 2011” after “in paragraph (1)” in introductory provisions.

Subsec. (e). Pub. L. 112-40, §241(b)(2)(D), struck out introductory provisions which read as follows: “In the case of eligible coverage months beginning before February 13, 2011—”.

Subsec. (e)(1). Pub. L. 112-40, §241(b)(2)(C), substituted “72.5 percent” for “80 percent”.

2010—Subsec. (b). Pub. L. 111-344, §111(b), substituted “February 13, 2011” for “January 1, 2011”.

Subsec. (d)(2). Pub. L. 111-344, §118(a), substituted “February 13, 2011” for “January 1, 2011” in introductory provisions.

Subsec. (e). Pub. L. 111-344, §112(a), substituted “February 13, 2011” for “January 1, 2011” in introductory provisions.

2009—Subsec. (b). Pub. L. 111-5, §1899A(a)(2), inserted “(80 percent in the case of eligible coverage months beginning before January 1, 2011)” after “65 percent”.

Subsec. (d). Pub. L. 111-5, §1899H(a), amended subsec. (d) generally. Prior to amendment, text read as follows: “For purposes of this section, the term ‘qualified health insurance costs credit eligibility certificate’ means any written statement that an individual is an eligible individual (as defined in section 35(c)) if such statement provides such information as the Secretary may require for purposes of this section and—

“(1) in the case of an eligible TAA recipient (as defined in section 35(c)(2)) or an eligible alternative TAA recipient (as defined in section 35(c)(3)), is certified by the Secretary of Labor (or by any other person or entity designated by the Secretary), or

“(2) in the case of an eligible PBGC pension recipient (as defined in section 35(c)(4)), is certified by the Pension Benefit Guaranty Corporation (or by any other person or entity designated by the Secretary).”

Subsec. (e). Pub. L. 111-5, §1899B(a), added subsec. (e).

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-27 applicable to coverage months in taxable years beginning after Dec. 31, 2013, see section 407(f) of Pub. L. 114-27, set out as a note under section 35 of this title.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-128 effective on the first day of the first full program year after July 22, 2014 (July 1, 2015), see section 506 of Pub. L. 113-128, set out as an Effective Date note under section 3101 of Title 29, Labor.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-40 applicable to coverage months beginning after Feb. 12, 2011, except that amendment by section 241(b)(2)(B) of Pub. L. 112-40 applicable to certificates issued after the date which is 30 days after Oct. 21, 2011, and amendment by section 241(b)(2)(D) of Pub. L. 112-40 applicable to coverage months beginning after the date which is 30 days after Oct. 21, 2011, see section 241(c) of Pub. L. 112-40, set out as a note under section 35 of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 111(b) of Pub. L. 111-344 applicable to coverage months beginning after Dec. 31, 2010, see section 111(c) of Pub. L. 111-344, set out as a note under section 35 of this title.

Pub. L. 111-344, title I, §112(b), Dec. 29, 2010, 124 Stat. 3615, provided that: “The amendment made by this section [amending this section] shall apply to coverage months beginning after December 31, 2010.”

Pub. L. 111-344, title I, §118(b), Dec. 29, 2010, 124 Stat. 3616, provided that: “The amendment made by this section [amending this section] shall apply to certificates issued after December 31, 2010.”

EFFECTIVE DATE OF 2009 AMENDMENT

Except as otherwise provided and subject to certain applicability provisions, amendment by Pub. L. 111-5 effective upon the expiration of the 90-day period beginning on Feb. 17, 2009, see section 1891 of Pub. L. 111-5, set out as an Effective and Termination Dates of 2009 Amendment note under section 2271 of Title 19, Customs Duties.

Amendment by section 1899A(a)(2) of Pub. L. 111-5 applicable to coverage months beginning on or after the first day of the first month beginning 60 days after Feb. 17, 2009, see section 1899A(b) of Pub. L. 111-5, set out as a note under section 35 of this title.

Pub. L. 111-5, div. B, title I, §1899B(b), Feb. 17, 2009, 123 Stat. 424, provided that: “The amendments made by this section [amending this section] shall apply to coverage months beginning after December 31, 2008.”

Pub. L. 111-5, div. B, title I, §1899H(b), Feb. 17, 2009, 123 Stat. 431, provided that: “The amendment made by this section [amending this section] shall apply to certificates issued after the date that is 6 months after the date of the enactment of this Act [Feb. 17, 2009].”

CONSTRUCTION

Nothing in the amendments made by title II of Pub. L. 107-210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating a new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a note under section 35 of this title.

TRANSITIONAL RULE

Pub. L. 111-5, div. B, title I, §1899B(c), Feb. 17, 2009, 123 Stat. 424, provided that: “The Secretary of the Treasury shall not be required to make any payments under section 7527(e) of the Internal Revenue Code of 1986, as added by this section, until after the date that is 6 months after the date of the enactment of this Act [Feb. 17, 2009].”

§ 7528. Internal Revenue Service user fees

(a) General rule

The Secretary shall establish a program requiring the payment of user fees for—

- (1) requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters, and
- (2) other similar requests.

(b) Program criteria

(1) In general

The fees charged under the program required by subsection (a)—

- (A) shall vary according to categories (or subcategories) established by the Secretary,
- (B) shall be determined after taking into account the average time for (and difficulty of) complying with requests in each category (and subcategory), and
- (C) shall be payable in advance.

(2) Exemptions, etc.

(A) In general

The Secretary shall provide for such exemptions (and reduced fees) under such program as the Secretary determines to be appropriate.

(B) Exemption for certain requests regarding pension plans

The Secretary shall not require payment of user fees under such program for requests

for determination letters with respect to the qualified status of a pension benefit plan maintained solely by 1 or more eligible employers or any trust which is part of the plan. The preceding sentence shall not apply to any request—

- (i) made after the later of—
 - (I) the fifth plan year the pension benefit plan is in existence, or
 - (II) the end of any remedial amendment period with respect to the plan beginning within the first 5 plan years, or
- (ii) made by the sponsor of any prototype or similar plan which the sponsor intends to market to participating employers.

(C) Definitions and special rules

For purposes of subparagraph (B)—

(i) Pension benefit plan

The term “pension benefit plan” means a pension, profit-sharing, stock bonus, annuity, or employee stock ownership plan.

(ii) Eligible employer

The term “eligible employer” means an eligible employer (as defined in section 408(p)(2)(C)(i)(I)) which has at least 1 employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan. The determination of whether an employer is an eligible employer under subparagraph (B) shall be made as of the date of the request described in such subparagraph.

(iii) Determination of average fees charged

For purposes of any determination of average fees charged, any request to which subparagraph (B) applies shall not be taken into account.

(3) Average fee requirement

The average fee charged under the program required by subsection (a) shall not be less than the amount determined under the following table:

Category	Average Fee
Employee plan ruling and opinion ...	\$250
Exempt organization ruling	\$350
Employee plan determination	\$300
Exempt organization determination	\$275
Chief counsel ruling	\$200.

(4) Certified professional employer organizations

The fee charged under the program in connection with the certification by the Secretary of a professional employer organization under section 7705 shall be an annual fee not to exceed \$1,000 per year.

(Added Pub. L. 108-89, title II, §202(a), Oct. 1, 2003, 117 Stat. 1132; amended Pub. L. 108-357, title VIII, §891(a), Oct. 22, 2004, 118 Stat. 1644; Pub. L. 110-28, title VIII, §8244, May 25, 2007, 121 Stat. 200; Pub. L. 113-295, div. B, title II, §206(f), Dec. 19, 2014, 128 Stat. 4071.)

AMENDMENTS

2014—Subsec. (b)(4). Pub. L. 113-295 added par. (4).
2007—Subsec. (c). Pub. L. 110-28 struck out heading and text of subsec. (c). Text read as follows: “No fee

shall be imposed under this section with respect to requests made after September 30, 2014.”

2004—Subsec. (c). Pub. L. 108-357 substituted “September 30, 2014” for “December 31, 2004”.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 applicable with respect to wages for services performed on or after January 1 of the first calendar year beginning more than 12 months after Dec. 19, 2014, see section 206(g)(1) of Pub. L. 113-295, set out as a note under section 3302 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §891(b), Oct. 22, 2004, 118 Stat. 1644, provided that: “The amendment made by this section [amending this section] shall apply to requests after the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-89, title II, §202(d), Oct. 1, 2003, 117 Stat. 1133, provided that: “The amendments made by this section [enacting this section, enacting provisions set out as a note under this section, and repealing provisions set out as notes under section 7801 of this title] shall apply to requests made after the date of the enactment of this Act [Oct. 1, 2003].”

LIMITATIONS

Pub. L. 108-89, title II, §202(c), Oct. 1, 2003, 117 Stat. 1133, provided that: “Notwithstanding any other provision of law, any fees collected pursuant to section 7528 of the Internal Revenue Code of 1986, as added by subsection (a), shall not be expended by the Internal Revenue Service unless provided by an appropriations Act.”

§ 7529. Notification of suspected identity theft

(a) In general

If the Secretary determines that there has been or may have been an unauthorized use of the identity of any individual, the Secretary shall, without jeopardizing an investigation relating to tax administration—

- (1) as soon as practicable—
 - (A) notify the individual of such determination,
 - (B) provide instructions on how to file a report with law enforcement regarding the unauthorized use,
 - (C) identify any steps to be taken by the individual to permit law enforcement to access personal information of the individual during the investigation,
 - (D) provide information regarding actions the individual may take in order to protect the individual from harm relating to the unauthorized use, and
 - (E) offer identity protection measures to the individual, such as the use of an identity protection personal identification number, and

(2) at the time the information described in paragraph (1) is provided (or, if not available at such time, as soon as practicable thereafter), issue additional notifications to such individual (or such individual’s designee) regarding—

- (A) whether an investigation has been initiated in regards to such unauthorized use,
- (B) whether the investigation substantiated an unauthorized use of the identity of the individual, and