

(3) Referrals to low-income taxpayer clinics

Qualified return preparation programs receiving a grant under this section are encouraged, in appropriate cases, to—

(A) advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from qualified low-income taxpayer clinics receiving funding under section 7526, and

(B) provide information regarding the location of, and contact information for, such clinics.

(Added Pub. L. 116-25, title I, §1401(a), July 1, 2019, 133 Stat. 993.)

REFERENCES IN TEXT

The Higher Education Act of 1965 and such Act, referred to in subsec. (e)(2)(B)(i), are Pub. L. 89-329, Nov. 8, 1965, 79 Stat. 1219. Title IV of the Act is classified generally to subchapter IV (§1070 et seq.) of chapter 28 of Title 20, Education. For complete classification of this Act to the Code, see section 1 of Pub. L. 89-329, set out as a Short Title note under section 1001 of Title 20 and Tables.

The date of the enactment of this section, referred to in subsec. (e)(2)(B)(i), is the date of enactment of Pub. L. 116-25, which was approved July 1, 2019.

The Smith-Lever Act, referred to in subsec. (e)(2)(B)(v)(II), is act May 8, 1914, ch. 79, 38 Stat. 372, which is classified generally to subchapter IV (§341 et seq.) of chapter 13 of Title 7, Agriculture. For complete classification of this Act to the Code, see Short Title note set out under section 341 of Title 7 and Tables.

§ 7527. Advance payment of credit for health insurance costs of eligible individuals**(a) General rule**

Not later than the date that is 1 year after the date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015, the Secretary shall establish a program for making payments on behalf of certified individuals to providers of qualified health insurance (as defined in section 35(e)) for such individuals.

(b) Limitation on advance payments during any taxable year

The Secretary may make payments under subsection (a) only to the extent that the total amount of such payments made on behalf of any individual during the taxable year does not exceed 72.5 percent of the amount paid by the taxpayer for coverage of the taxpayer and qualifying family members under qualified health insurance for eligible coverage months beginning in the taxable year.

(c) Certified individual

For purposes of this section, the term “certified individual” means any individual for whom a qualified health insurance costs credit eligibility certificate is in effect.

(d) Qualified health insurance costs eligibility certificate**(1) In general**

For purposes of this section, the term “qualified health insurance costs 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—

(A) 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

(B) 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).

(2) Inclusion of certain information

In the case of any statement described in paragraph (1), such statement shall not be treated as a qualified health insurance costs credit eligibility certificate unless such statement includes—

(A) the name, address, and telephone number of the State office or offices responsible for providing the individual with assistance with enrollment in qualified health insurance (as defined in section 35(e)),

(B) a list of the coverage options that are treated as qualified health insurance (as so defined) by the State in which the individual resides, and

(C) in the case of a TAA-eligible individual (as defined in section 4980B(f)(5)(C)(iv)(II)), a statement informing the individual that the individual has 63 days from the date that is 7 days after the date of the issuance of such certificate to enroll in such insurance without a lapse in creditable coverage (as defined in section 9801(c)).

(e) Payment for premiums due prior to commencement of advance payments**(1) In general**

The program established under subsection (a) shall provide that the Secretary shall make 1 or more retroactive payments on behalf of a certified individual in an aggregate amount equal to 72.5 percent of the premiums for coverage of the taxpayer and qualifying family members under qualified health insurance for eligible coverage months (as defined in section 35(b)) occurring—

(A) after the date that is 1 year after the date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015; and

(B) prior to the first month for which an advance payment is made on behalf of such individual under subsection (a).

(2) Reduction of payment for amounts received under national emergency grants

The amount of any payment determined under paragraph (1) shall be reduced by the amount of any payment made to the taxpayer for the purchase of qualified health insurance under a national emergency grant pursuant to section 173(f) of the Workforce Investment Act of 1998 (as in effect on the day before the date of enactment of the Workforce Innovation and Opportunity Act) for a taxable year including the eligible coverage months described in paragraph (1).

(Added Pub. L. 107-210, div. A, title II, §202(a), Aug. 6, 2002, 116 Stat. 960; amended Pub. L. 111-5,

div. B, title I, §§1899A(a)(2), 1899B(a), 1899H(a), Feb. 17, 2009, 123 Stat. 424, 430; Pub. L. 111-344, title I, §§111(b), 112(a), 118(a), Dec. 29, 2010, 124 Stat. 3615, 3616; Pub. L. 112-40, title II, §241(b)(2), Oct. 21, 2011, 125 Stat. 418; Pub. L. 113-128, title V, §512(r), July 22, 2014, 128 Stat. 1712; Pub. L. 114-27, title IV, §407(c), June 29, 2015, 129 Stat. 382.)

REFERENCES IN TEXT

The date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015, referred to in subsecs. (a) and (e)(1)(A), is the date of enactment of title IV of Pub. L. 114-27, which was approved June 29, 2015.

Section 173(f) of the Workforce Investment Act of 1998, referred to in subsec. (e)(2), was classified to former section 2918(f) of Title 29, Labor, prior to repeal by Pub. L. 113-128, title V, §§506, 511(a), July 22, 2014, 128 Stat. 1703, 1705, effective July 1, 2015.

The date of enactment of the Workforce Innovation and Opportunity Act, referred to in subsec. (e)(2), is the date of enactment of Pub. L. 113-128, which was approved July 22, 2014.

AMENDMENTS

2015—Subsec. (a). Pub. L. 114-27, §407(c)(1), substituted “the date that is 1 year after the date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015” for “August 1, 2003”.

Subsec. (e)(1). Pub. L. 114-27, §407(c)(2), substituted “occurring—” for “occurring prior to the first month for which an advance payment is made on behalf of such individual under subsection (a).” and added subpars. (A) and (B).

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.”