

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

(C) whether—

(i) any action has been taken against a person relating to such unauthorized use, or

(ii) any referral has been made for criminal prosecution of such person and, to the extent such information is available, whether such person has been criminally charged by indictment or information.

**(b) Employment-related identity theft****(1) In general**

For purposes of this section, the unauthorized use of the identity of an individual includes the unauthorized use of the identity of the individual to obtain employment.

**(2) Determination of employment-related identity theft**

For purposes of this section, in making a determination as to whether there has been or may have been an unauthorized use of the identity of an individual to obtain employment, the Secretary shall review any information—

(A) obtained from a statement described in section 6051 or an information return relating to compensation for services rendered other than as an employee, or

(B) provided to the Internal Revenue Service by the Social Security Administration regarding any statement described in section 6051,

which indicates that the social security account number provided on such statement or

information return does not correspond with the name provided on such statement or information return or the name on the tax return reporting the income which is included on such statement or information return.

(Added Pub. L. 116-25, title II, §2007(a), July 1, 2019, 133 Stat. 1005.)

**EFFECTIVE DATE OF 2019 AMENDMENT**

Pub. L. 116-25, title II, §2007(d), July 1, 2019, 133 Stat. 1006, provided that: "The amendments made by this section [enacting this section and amending section 432 of Title 42, The Public Health and Welfare] shall apply to determinations made after the date that is 6 months after the date of the enactment of this Act [July 1, 2019]."

**PUBLIC-PRIVATE PARTNERSHIP TO ADDRESS IDENTITY THEFT REFUND FRAUD**

Pub. L. 116-25, title II, §2001, July 1, 2019, 133 Stat. 1001, provided that: "The Secretary of the Treasury (or the Secretary's delegate) shall work collaboratively with the public and private sectors to protect taxpayers from identity theft refund fraud."

**INFORMATION SHARING AND ANALYSIS CENTER**

Pub. L. 116-25, title II, §2003(a), (b), July 1, 2019, 133 Stat. 1001, provided that:

"(a) **IN GENERAL.**—The Secretary of the Treasury (or the Secretary's delegate) may participate in an information sharing and analysis center to centralize, standardize, and enhance data compilation and analysis to facilitate sharing actionable data and information with respect to identity theft tax refund fraud.

"(b) **DEVELOPMENT OF PERFORMANCE METRICS.**—The Secretary of the Treasury (or the Secretary's delegate) shall develop metrics for measuring the success of such center in detecting and preventing identity theft tax refund fraud."

**SINGLE POINT OF CONTACT FOR TAX-RELATED IDENTITY THEFT VICTIMS**

Pub. L. 116-25, title II, §2006, July 1, 2019, 133 Stat. 1004, provided that:

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

"(b) **SINGLE POINT OF CONTACT.**—

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

"(A) have the ability to work across functions to resolve the issues involved in the taxpayer's case; and

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

"(2) **TEAM OR SUBSET.**—The employees included within the team or subset described in paragraph (1) may change as required to meet the needs of the Internal Revenue Service, provided that procedures have been established to—

"(A) ensure continuity of records and case history; and

"(B) notify the taxpayer when appropriate."

**EXAMINATION OF BOTH PAPER AND ELECTRONIC STATEMENTS AND RETURNS**

Pub. L. 116-25, title II, §2007(b)(1), July 1, 2019, 133 Stat. 1006, provided that: "The Secretary of the Treasury (or the Secretary's delegate) shall examine the