

Review.
Time period.

“(B) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

“(C) submits the findings of the most recent review conducted under subparagraph (B) to the Secretary as part of the report required by paragraph (4)(E), and

Certification.

“(D) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements.

The certification required by subparagraph (D) shall include the name and address of each contractor or other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this paragraph shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration.”.

26 USC 6103.

(b) CONFORMING AMENDMENT.—Section 6103(p)(8)(B) is amended by inserting “or paragraph (9)” after “subparagraph (A)”.

26 USC 6103
note.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after December 31, 2022.

26 USC 6109
note.

SEC. 2005. IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBERS.

(a) IN GENERAL.—Subject to subsection (b), the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall establish a program to issue, upon the request of any individual, a number which may be used in connection with such individual’s social security number (or other identifying information with respect to such individual as determined by the Secretary) to assist the Secretary in verifying such individual’s identity.

(b) REQUIREMENTS.—

(1) ANNUAL EXPANSION.—For each calendar year beginning after the date of the enactment of this Act, the Secretary shall provide numbers through the program described in subsection (a) to individuals residing in such States as the Secretary deems appropriate, provided that the total number of States served by such program during such year is greater than the total number of States served by such program during the preceding year.

Deadline.

(2) NATIONWIDE AVAILABILITY.—Not later than 5 years after the date of the enactment of this Act, the Secretary shall ensure that the program described in subsection (a) is made available to any individual residing in the United States.

26 USC 7529
note.

SEC. 2006. SINGLE POINT OF CONTACT FOR TAX-RELATED IDENTITY THEFT VICTIMS.

Procedures.

(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.

Coordination.