

**AMENDMENT TO RULES COMMITTEE PRINT 114-**

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**OFFERED BY MS. CASTOR OF FLORIDA**

Page 2, strike lines 1 through 3 and insert the following:

1       (c) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to fees collected after the date on  
3 which the Commissioner of Internal Revenue and the  
4 Treasury Inspector General for Tax Administrator certify  
5 that there are no instances of identity theft leading to  
6 fraudulent tax returns.

