

**AMENDMENT TO H.R. 5485, AS REPORTED**  
**OFFERED BY MR. ROSKAM OF ILLINOIS**

At the end of the bill (before the short title), insert  
the following:

1       SEC. \_\_\_\_\_. None of the funds made available by this  
2 Act may be used by the Internal Revenue Service to allow,  
3 in respect of any tax, a claim for refund or credit that  
4 has been identified by the Internal Revenue Service as po-  
5 tentially fraudulent or improper unless the Internal Rev-  
6 enue Service subsequently verifies that such claim is not  
7 fraudulent or improper.

