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JUL 27 2017

Honorable Steve Daines
United States Senate
SH-320
Washington, D.C. 20150

Dear Senator Daines:

This is in response to your request for an estimate of a proposed amendment (#289) to H.R. 1628 as currently under consideration in the Senate. This amendment would require the Secretary of the Treasury to refund to any taxpayer who has paid a penalty under Internal Revenue Code section 5000A the full amount of such payment. These amounts must be repaid by April 15, 2018.

We estimate this provision would have the following effects on Federal fiscal year receipts:

Fiscal Years [Billions of Dollars]											
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2026</u>	<u>2017-21</u>	<u>2017-26</u>
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I hope this information is helpful to you. If we can be of further assistance, please let me know.

Sincerely,



Thomas A. Barthold