

117TH CONGRESS
2D SESSION

H. R. 7143

To provide for energy rebates to individual taxpayers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2022

Mr. THOMPSON of California (for himself, Ms. UNDERWOOD, and Mr. LARSON of Connecticut) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide for energy rebates to individual taxpayers, and
for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SENSE OF CONGRESS.**

4 It is the sense of Congress that energy rebates are
5 necessitated by the global disruptions caused by both
6 COVID–19 and the illegal Russian invasion of Ukraine.

7 **SEC. 2. ENERGY REBATES TO INDIVIDUALS.**

8 (a) IN GENERAL.—Subchapter B of chapter 65 of the
9 Internal Revenue Code of 1986 is amended by inserting
10 after section 6428B the following new section:

1 **“SEC. 6428C. ENERGY REBATES TO INDIVIDUALS.**

2 “(a) IN GENERAL.—In the case of an eligible indi-
3 vidual, there shall be allowed as a credit against the tax
4 imposed by subtitle A for the first taxable year beginning
5 in 2022 the sum of the monthly specified energy rebates
6 determined with respect to the taxpayer under subsection
7 (b) for qualifying calendar months during such taxable
8 year.

9 “(b) MONTHLY SPECIFIED ENERGY REBATES.—

10 “(1) IN GENERAL.—For purposes of this sec-
11 tion, the term ‘monthly specified energy rebate’
12 means, with respect to any taxpayer for any quali-
13 fying calendar month, the sum of—

14 “(A) \$100 (\$200 in the case of a joint re-
15 turn), plus

16 “(B) \$100 multiplied by the number of de-
17 pendents of the taxpayer during taxable year
18 2022.

19 “(2) LIMITATION BASED ON ADJUSTED GROSS
20 INCOME.—

21 “(A) IN GENERAL.—The amount of the
22 credit allowed by subsection (a) (determined
23 without regard to this subsection and sub-
24 section (f)) shall be reduced (but not below
25 zero) by $\frac{1}{12}$ of the amount which bears the

1 same ratio to such credit (as so determined)
 2 as—

3 “(i) the excess of—

4 “(I) the taxpayer’s modified ad-
 5 justed gross income for such taxable
 6 year, over

7 “(II) \$75,000, bears to

8 “(ii) \$5,000.

9 “(B) SPECIAL RULES.—

10 “(i) JOINT RETURN OR SURVIVING
 11 SPOUSE.—In the case of a joint return or
 12 a surviving spouse (as defined in section
 13 2(a)), subparagraph (A) shall be applied
 14 by substituting ‘\$150,000’ for ‘\$75,000’
 15 and ‘\$10,000’ for ‘\$5,000’.

16 “(ii) HEAD OF HOUSEHOLD.—In the
 17 case of a head of household (as defined in
 18 section 2(b)), subparagraph (A) shall be
 19 applied by substituting ‘\$112,500’ for
 20 ‘\$75,000’ and ‘\$7,500’ for ‘\$5,000’.

21 “(c) QUALIFYING CALENDAR MONTH.—For purposes
 22 of this section, the term ‘qualifying calendar month’
 23 means any month in 2022 during which the average price
 24 of gasoline in the United States is equal to or greater than
 25 \$4 per gallon.

1 “(d) ELIGIBLE INDIVIDUAL.—For purposes of this
 2 section, the term ‘eligible individual’ means any individual
 3 other than—

4 “(1) any nonresident alien individual,

5 “(2) any individual with respect to whom a de-
 6 duction under section 151 is allowable to another
 7 taxpayer for a taxable year beginning in the cal-
 8 endar year in which the individual’s taxable year be-
 9 gins, and

10 “(3) an estate or trust.

11 “(e) DEFINITIONS AND SPECIAL RULES.—

12 “(1) DEPENDENT DEFINED.—For purposes of
 13 this section, the term ‘dependent’ has the meaning
 14 given such term by section 152.

15 “(2) IDENTIFICATION NUMBER REQUIRE-
 16 MENT.—

17 “(A) IN GENERAL.—In the case of a re-
 18 turn other than a joint return, the \$100
 19 amount in subsection (b)(1)(A) shall be treated
 20 as being zero unless the taxpayer includes the
 21 valid identification number of the taxpayer on
 22 the return of tax for the taxable year.

23 “(B) JOINT RETURNS.—In the case of a
 24 joint return, the \$200 amount in subsection
 25 (b)(1)(B) shall be treated as being—

1 “(i) \$100 if the valid identification
2 number of only 1 spouse is included on the
3 return of tax for the taxable year, and

4 “(ii) zero if the valid identification
5 number of neither spouse is so included.

6 “(C) DEPENDENTS.—A dependent shall
7 not be taken into account under subsection
8 (b)(1)(B) unless the valid identification number
9 of such dependent is included on the return of
10 tax for the taxable year.

11 “(D) VALID IDENTIFICATION NUMBER.—

12 “(i) IN GENERAL.—For purposes of
13 this paragraph, the term ‘valid identifica-
14 tion number’ means a social security num-
15 ber issued to an individual by the Social
16 Security Administration on or before the
17 due date for filing the return for the tax-
18 able year.

19 “(ii) ADOPTION TAXPAYER IDENTI-
20 FICATION NUMBER.—For purposes of sub-
21 paragraph (C), in the case of a dependent
22 who is adopted or placed for adoption, the
23 term ‘valid identification number’ shall in-
24 clude the adoption taxpayer identification
25 number of such dependent.

1 “(E) SPECIAL RULE FOR MEMBERS OF
2 THE ARMED FORCES.—Subparagraph (B) shall
3 not apply in the case where at least 1 spouse
4 was a member of the Armed Forces of the
5 United States at any time during the taxable
6 year and the valid identification number of at
7 least 1 spouse is included on the return of tax
8 for the taxable year.

9 “(F) COORDINATION WITH CERTAIN AD-
10 VANCE PAYMENTS.—In the case of any payment
11 made pursuant to subsection (g)(6), a valid
12 identification number shall be treated for pur-
13 poses of this paragraph as included on the tax-
14 payer’s return of tax if such valid identification
15 number is provided pursuant to such sub-
16 section.

17 “(G) MATHEMATICAL OR CLERICAL ERROR
18 AUTHORITY.—Any omission of a correct valid
19 identification number required under this para-
20 graph shall be treated as a mathematical or
21 clerical error for purposes of applying section
22 6213(g)(2) to such omission.

23 “(3) CREDIT TREATED AS REFUNDABLE.—The
24 credit allowed by subsection (a) shall be treated as

1 allowed by subpart C of part IV of subchapter A of
2 chapter 1.

3 “(f) COORDINATION WITH ADVANCE REFUNDS OF
4 CREDIT.—

5 “(1) REDUCTION OF REFUNDABLE CREDIT.—

6 The amount of the credit which would (but for this
7 paragraph) be allowable under subsection (a) shall
8 be reduced (but not below zero) by the aggregate re-
9 funds and credits made or allowed to the taxpayer
10 (or any dependent of the taxpayer) under subsection
11 (g). Any failure to so reduce the credit shall be
12 treated as arising out of a mathematical or clerical
13 error and assessed according to section 6213(b)(1).

14 “(2) JOINT RETURNS.—Except as otherwise
15 provided by the Secretary, in the case of a refund
16 or credit made or allowed under subsection (g) with
17 respect to a joint return, half of such refund or cred-
18 it shall be treated as having been made or allowed
19 to each individual filing such return.

20 “(g) ADVANCE REFUNDS AND CREDITS.—

21 “(1) IN GENERAL.—Subject to paragraphs (5)
22 and (6), each individual who was an eligible indi-
23 vidual for such individual’s first taxable year begin-
24 ning in 2020 shall be treated as having made a pay-
25 ment against the tax imposed by chapter 1 for such

1 taxable year in an amount equal to the advance re-
2 fund amount for such taxable year.

3 “(2) ADVANCE REFUND AMOUNT.—

4 “(A) IN GENERAL.—For purposes of para-
5 graph (1), the advance refund amount is the
6 amount that would have been allowed as a cred-
7 it under this section for such taxable year if
8 this section (other than subsection (f) and this
9 subsection) had applied to such taxable year.

10 “(B) TREATMENT OF DECEASED INDIVID-
11 UALS.—For purposes of determining the ad-
12 vance refund amount with respect to such tax-
13 able year, any individual who was deceased be-
14 fore January 1, 2022, shall be treated for pur-
15 poses of applying subsection (e)(3) in the same
16 manner as if the valid identification number of
17 such person was not included on the return of
18 tax for such taxable year and no amount shall
19 be determined under subsection (e)(3) with re-
20 spect to any dependent of the taxpayer if the
21 taxpayer (both spouses in the case of a joint re-
22 turn) was deceased before January 1, 2022.

23 “(3) TIMING AND MANNER OF PAYMENTS.—

24 “(A) TIMING.—The Secretary shall, sub-
25 ject to the provisions of this title and consistent

1 with rules similar to the rules of subparagraphs
2 (B) and (C) of section 6428A(f)(3), refund or
3 credit any overpayment attributable to this sub-
4 section as rapidly as possible, consistent with a
5 rapid effort to make payments attributable to
6 such overpayments electronically if appropriate.
7 No refund or credit shall be made or allowed
8 under this subsection after December 31, 2022.

9 “(4) NO INTEREST.—No interest shall be al-
10 lowed on any overpayment attributable to this sub-
11 section.

12 “(5) APPLICATION TO INDIVIDUALS WHO HAVE
13 FILED A RETURN OF TAX FOR 2021.—

14 “(A) APPLICATION TO 2021 RETURNS
15 FILED AT TIME OF INITIAL DETERMINATION.—

16 If, at the time of any determination made pur-
17 suant to paragraph (3), the individual referred
18 to in paragraph (1) has filed a return of tax for
19 the individual’s first taxable year beginning in
20 2021, paragraph (1) shall be applied with re-
21 spect to such individual by substituting ‘2021’
22 for ‘2020’.

23 “(B) ADDITIONAL PAYMENT.—

24 “(i) IN GENERAL.—In the case of any
25 individual who files, before the additional

1 payment determination date, a return of
2 tax for such individual's first taxable year
3 beginning in 2021, the Secretary shall
4 make a payment (in addition to any pay-
5 ment made under paragraph (1)) to such
6 individual equal to the excess (if any) of—

7 “(I) the amount which would be
8 determined under paragraph (1)
9 (after the application of subparagraph
10 (A)) by applying paragraph (1) as of
11 the additional payment determination
12 date, over

13 “(II) the amount of any payment
14 made with respect to such individual
15 under paragraph (1).

16 “(ii) ADDITIONAL PAYMENT DETER-
17 MINATION DATE.—The term ‘additional
18 payment determination date’ means the
19 earlier of—

20 “(I) the date which is 90 days
21 after the 2021 calendar year filing
22 deadline, or

23 “(II) September 1, 2022.

24 “(iii) 2021 CALENDAR YEAR FILING
25 DEADLINE.—The term ‘2020 calendar year

1 filing deadline’ means the date specified in
2 section 6072(a) with respect to returns for
3 calendar year 2021. Such date shall be de-
4 termined after taking into account any pe-
5 riod disregarded under section 7508A if
6 such disregard applies to substantially all
7 returns for calendar year 2021 to which
8 section 6072(a) applies.

9 “(6) APPLICATION TO CERTAIN INDIVIDUALS
10 WHO HAVE NOT FILED A RETURN OF TAX FOR 2020
11 OR 2021 AT TIME OF DETERMINATION.—In the case
12 of any individual who, at the time of any determina-
13 tion made pursuant to paragraph (3), has filed a tax
14 return for neither the year described in paragraph
15 (1) nor for the year described in paragraph (5)(A),
16 the Secretary shall, consistent with rules similar to
17 the rules of section 6428A(f)(5)(H)(i), apply para-
18 graph (1) on the basis of information available to
19 the Secretary and shall, on the basis of such infor-
20 mation, determine the advance refund amount with
21 respect to such individual without regard to sub-
22 section (d) unless the Secretary has reason to know
23 that such amount would otherwise be reduced by
24 reason of such subsection.

1 “(7) SPECIAL RULE RELATED TO TIME OF FIL-
2 ING RETURN.—Solely for purposes of this sub-
3 section, a return of tax shall not be treated as filed
4 until such return has been processed by the Internal
5 Revenue Service.

6 “(h) REGULATIONS.—The Secretary shall prescribe
7 such regulations or other guidance as may be necessary
8 or appropriate to carry out the purposes of this section,
9 including—

10 “(1) regulations or other guidance providing
11 taxpayers the opportunity to provide the Secretary
12 information sufficient to allow the Secretary to make
13 payments to such taxpayers under subsection (g)
14 (including the determination of the amount of such
15 payment) if such information is not otherwise avail-
16 able to the Secretary, and

17 “(2) regulations or other guidance to ensure to
18 the maximum extent administratively practicable
19 that, in determining the amount of any credit under
20 subsection (a) and any credit or refund under sub-
21 section (g), an individual is not taken into account
22 more than once, including by different taxpayers and
23 including by reason of a change in joint return sta-
24 tus or dependent status between the taxable year for
25 which an advance refund amount is determined and

1 the taxable year for which a credit under subsection
2 (a) is determined.

3 “(i) OUTREACH.—The Secretary shall carry out a ro-
4 bust and comprehensive outreach program to ensure that
5 all taxpayers described in subsection (h)(1) learn of their
6 eligibility for the advance refunds and credits under sub-
7 section (g), are advised of the opportunity to receive such
8 advance refunds and credits as provided under subsection
9 (h)(1), and are provided assistance in applying for such
10 advance refunds and credits.”.

11 (b) TREATMENT OF CERTAIN POSSESSIONS.—

12 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
13 CODE TAX SYSTEMS.—The Secretary of the Treas-
14 ury shall pay to each possession of the United States
15 which has a mirror code tax system amounts equal
16 to the loss (if any) to that possession by reason of
17 the amendments made by this section. Such
18 amounts shall be determined by the Secretary of the
19 Treasury based on information provided by the gov-
20 ernment of the respective possession.

21 (2) PAYMENTS TO OTHER POSSESSIONS.—The
22 Secretary of the Treasury shall pay to each posses-
23 sion of the United States which does not have a mir-
24 ror code tax system amounts estimated by the Sec-
25 retary of the Treasury as being equal to the aggre-

1 gate benefits (if any) that would have been provided
2 to residents of such possession by reason of the
3 amendments made by this section if a mirror code
4 tax system had been in effect in such possession.
5 The preceding sentence shall not apply unless the re-
6 spective possession has a plan, which has been ap-
7 proved by the Secretary of the Treasury, under
8 which such possession will promptly distribute such
9 payments to its residents.

10 (3) COORDINATION WITH CREDIT ALLOWED
11 AGAINST UNITED STATES INCOME TAXES.—No cred-
12 it shall be allowed against United States income
13 taxes under section 6428C of the Internal Revenue
14 Code of 1986 (as added by this section), nor shall
15 any credit or refund be made or allowed under sub-
16 section (g) of such section, to any person—

17 (A) to whom a credit is allowed against
18 taxes imposed by the possession by reason of
19 the amendments made by this section, or

20 (B) who is eligible for a payment under a
21 plan described in paragraph (2).

22 (4) MIRROR CODE TAX SYSTEM.—For purposes
23 of this subsection, the term “mirror code tax sys-
24 tem” means, with respect to any possession of the
25 United States, the income tax system of such posses-

1 sion if the income tax liability of the residents of
 2 such possession under such system is determined by
 3 reference to the income tax laws of the United
 4 States as if such possession were the United States.

5 (5) TREATMENT OF PAYMENTS.—For purposes
 6 of section 1324 of title 31, United States Code, the
 7 payments under this subsection shall be treated in
 8 the same manner as a refund due from a credit pro-
 9 vision referred to in subsection (b)(2) of such section

10 (c) ADMINISTRATIVE PROVISIONS.—

11 (1) DEFINITION OF DEFICIENCY.—Section
 12 6211(b)(4)(A) of the Internal Revenue Code of 1986
 13 is amended by striking “6428, 6428A, and 6428B”
 14 and inserting “6428, 6428A, 6428B, and 6428C”.

15 (2) MATHEMATICAL OR CLERICAL ERROR AU-
 16 THORITY.—Section 6213(g)(2) of such Code is
 17 amended—

18 (A) by striking “or section 6428A or
 19 6428B (relating to additional recovery rebates
 20 to individuals)” and inserting “or section
 21 6428A, 6428B, or 6428C”, and

22 (B) by striking “6428, 6428A, or 6428B”
 23 and inserting “6428, 6428A, 6428B, or
 24 6428C” in subparagraph (L).

1 (3) EXCEPTION FROM REDUCTION OR OFF-
2 SET.—Any credit or refund allowed or made to any
3 individual by reason of section 6428C of the Internal
4 Revenue Code of 1986 (as added by this section) or
5 by reason of subsection (b) of this section shall not
6 be—

7 (A) subject to reduction or offset pursuant
8 to section 3716 or 3720A of title 31, United
9 States Code,

10 (B) subject to reduction or offset pursuant
11 to subsection (c), (d), (e), or (f) of section 6402
12 of the Internal Revenue Code of 1986, or

13 (C) reduced or offset by other assessed
14 Federal taxes that would otherwise be subject
15 to levy or collection.

16 (4) ASSIGNMENT OF BENEFITS.—

17 (A) IN GENERAL.—The right of any per-
18 son to any applicable payment shall not be
19 transferable or assignable, at law or in equity,
20 and no applicable payment shall be subject to,
21 execution, levy, attachment, garnishment, or
22 other legal process, or the operation of any
23 bankruptcy or insolvency law.

24 (B) ENCODING OF PAYMENTS.—In the
25 case of an applicable payment described in sub-

1 paragraph (E)(iii)(I) that is paid electronically
2 by direct deposit through the Automated Clear-
3 ing House (ACH) network, the Secretary of the
4 Treasury (or the Secretary's delegate) shall—

5 (i) issue the payment using a unique
6 identifier that is reasonably sufficient to
7 allow a financial institution to identify the
8 payment as an applicable payment, and

9 (ii) further encode the payment pursu-
10 ant to the same specifications as required
11 for a benefit payment defined in section
12 212.3 of title 31, Code of Federal Regula-
13 tions.

14 (C) GARNISHMENT.—

15 (i) ENCODED PAYMENTS.—In the case
16 of a garnishment order that applies to an
17 account that has received an applicable
18 payment that is encoded as provided in
19 subparagraph (B), a financial institution
20 shall follow the requirements and proce-
21 dures set forth in part 212 of title 31,
22 Code of Federal Regulations, except—

23 (I) notwithstanding section 212.4
24 of title 31, Code of Federal Regula-
25 tions (and except as provided in sub-

1 clause (II)), a financial institution
2 shall not fail to follow the procedures
3 of sections 212.5 and 212.6 of such
4 title with respect to a garnishment
5 order merely because such order has
6 attached, or includes, a notice of right
7 to garnish federal benefits issued by a
8 State child support enforcement agen-
9 cy, and

10 (II) a financial institution shall
11 not, with regard to any applicable
12 payment, be required to provide the
13 notice referenced in sections 212.6
14 and 212.7 of title 31, Code of Federal
15 Regulations.

16 (ii) OTHER PAYMENTS.—If a financial
17 institution receives a garnishment order
18 (other than an order that has been served
19 by the United States), that has been re-
20 ceived by a financial institution and that
21 applies to an account into which an appli-
22 cable payment that has not been encoded
23 as provided in subparagraph (B) has been
24 deposited electronically or by an applicable
25 payment that has been deposited by check

1 on any date in the lookback period, the fi-
2 nancial institution, upon the request of the
3 account holder, shall treat the amount of
4 the funds in the account at the time of the
5 request, up to the amount of the applicable
6 payment (in addition to any amounts oth-
7 erwise protected under part 212 of title 31,
8 Code of Federal Regulations), as exempt
9 from a garnishment order without requir-
10 ing the consent of the party serving the
11 garnishment order or the judgment cred-
12 itor.

13 (iii) LIABILITY.—A financial institu-
14 tion that acts in good faith in reliance on
15 clause (i) or (ii) shall not be subject to li-
16 ability or regulatory action under any Fed-
17 eral or State law, regulation, court or other
18 order, or regulatory interpretation for ac-
19 tions concerning any applicable payments.

20 (D) PRESERVATION OF RECLAMATION
21 RIGHTS.—This paragraph shall not alter the
22 status of applicable payments as tax refunds or
23 other nonbenefit payments for purpose of any
24 reclamation rights of the Department of the
25 Treasury or the Internal Revenue Service as

1 per part 210 of title 31, Code of Federal Regu-
2 lations.

3 (E) DEFINITIONS.—For purposes of this
4 paragraph—

5 (i) ACCOUNT HOLDER.—The term
6 “account holder” means a natural person
7 whose name appears in a financial institu-
8 tion’s records as the direct or beneficial
9 owner of an account.

10 (ii) ACCOUNT REVIEW.—The term
11 “account review” means the process of ex-
12 amining deposits in an account to deter-
13 mine if an applicable payment has been de-
14 posited into the account during the
15 lookback period. The financial institution
16 shall perform the account review following
17 the procedures outlined in section 212.5 of
18 title 31, Code of Federal Regulations and
19 in accordance with the requirements of sec-
20 tion 212.6 of title 31, Code of Federal
21 Regulations.

22 (iii) APPLICABLE PAYMENT.—The
23 term “applicable payment” means—

24 (I) any advance refund amount
25 paid pursuant to section 6428C(g) of

1 Internal Revenue Code of 1986 (as
2 added by this section),

3 (II) any payment made by a pos-
4 session of the United States with a
5 mirror code tax system (as defined in
6 subsection (b) of this section) pursu-
7 ant to such subsection which cor-
8 responds to a payment described in
9 subclause (I), and

10 (III) any payment made by a
11 possession of the United States with-
12 out a mirror code tax system (as so
13 defined) pursuant to subsection (b) of
14 this section.

15 (iv) GARNISHMENT.—The term “gar-
16 nishment” means execution, levy, attach-
17 ment, garnishment, or other legal process.

18 (v) GARNISHMENT ORDER.—The term
19 “garnishment order” means a writ, order,
20 notice, summons, judgment, levy, or simi-
21 lar written instruction issued by a court, a
22 State or State agency, a municipality or
23 municipal corporation, or a State child
24 support enforcement agency, including a
25 lien arising by operation of law for overdue

1 child support or an order to freeze the as-
2 sets in an account, to effect a garnishment
3 against a debtor.

4 (vi) LOOKBACK PERIOD.—The term
5 “lookback period” means the two month
6 period that begins on the date preceding
7 the date of account review and ends on the
8 corresponding date of the month two
9 months earlier, or on the last date of the
10 month two months earlier if the cor-
11 responding date does not exist.

12 (5) AGENCY INFORMATION SHARING AND AS-
13 SISTANCE.—

14 (A) IN GENERAL.—The Commissioner of
15 Social Security, the Railroad Retirement Board,
16 and the Secretary of Veterans Affairs shall each
17 provide the Secretary of the Treasury (or the
18 Secretary’s delegate) such information and as-
19 sistance as the Secretary of the Treasury (or
20 the Secretary’s delegate) may require for pur-
21 poses of—

22 (i) making payments under section
23 6428C(g) of the Internal Revenue Code of
24 1986 to individuals described in paragraph
25 (6)(A) thereof, or

1 (ii) providing administrative assist-
 2 ance to a possession of the United States
 3 (as defined in subsection (c)(3)(A)) to
 4 allow such possession to promptly dis-
 5 tribute payments under subsection (c) to
 6 its residents.

7 (B) EXCHANGE OF INFORMATION WITH
 8 POSSESSIONS.—Any information provided to the
 9 Secretary of the Treasury (or the Secretary’s
 10 delegate) pursuant to subparagraph (A)(ii) may
 11 be exchanged with a possession of the United
 12 States in accordance with the applicable tax co-
 13 ordination agreement for information exchange
 14 and administrative assistance that the Internal
 15 Revenue Service has agreed to with such pos-
 16 session.

17 (6) CONFORMING AMENDMENTS.—

18 (A) Paragraph (2) of section 1324(b) of
 19 title 31, United States Code, is amended by in-
 20 serting “6428C,” after “6428B,”.

21 (B) The table of sections for subchapter B
 22 of chapter 65 of the Internal Revenue Code of
 23 1986 is amended by inserting after the item re-
 24 lating to section 6428B the following new item:

“Sec. 6428C. Energy rebates to individuals.”.

1 (d) REPORTS TO CONGRESS.—Each week beginning
2 after the date of the enactment of this Act and beginning
3 before December 31, 2022, on Friday of such week, not
4 later than 3 p.m. eastern time, the Secretary of the Treas-
5 ury shall provide a written report to the Committee on
6 Ways and Means of the House of Representatives and the
7 Committee on Finance of the Senate. Such report shall
8 include the following information with respect to payments
9 made pursuant to section 6428B of the Internal Revenue
10 Code of 1986:

11 (1) The number of scheduled payments sent to
12 the Bureau of Fiscal Service for payment by direct
13 deposit or paper check for the following week (stated
14 separately for direct deposit and paper check).

15 (2) The total dollar amount of the scheduled
16 payments described in paragraph (1).

17 (3) The number of direct deposit payments re-
18 turned to the Department of the Treasury and the
19 total dollar value of such payments, for the week
20 ending on the day prior to the day on which the re-
21 port is provided.

22 (4) The total number of letters related to pay-
23 ments under section 6428C of such Code mailed to

- 1 taxpayers during the week ending on the day prior
- 2 to the day on which the report is provided.

