

**Amendment to the Amendment in the Nature of a Substitute to Subtitle A. Budget Reconciliation Legislative Recommendations Relating to Crisis Support for Unemployed Workers offered by Mr. Wenstrup of Ohio**

The amendment would provide relief by holding harmless taxpayers that had their identities stolen and were victims of unemployment fraud

**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE  
OFFERED BY MR. WENSTRUP OF OHIO**

Add at the end the following:

1 **SEC. 9033. RELIEF FOR TAXPAYERS THAT WERE VICTIMS**  
2 **OF IDENTITY THEFT TO COMMIT UNEMPLOY-**  
3 **MENT INSURANCE FRAUD.**

4 In collaboration with the Department of Labor, and  
5 applicable to tax year 2020, the Commissioner of Internal  
6 Revenue shall—

7 (1) extend the deadline by which States are re-  
8 quired to submit Forms 1099-G by 30 days;

9 (2) implement a process to hold harmless tax-  
10 payers who are flagged for unreported income if  
11 those taxpayers believe they are victims of identity  
12 theft, or that fraudulent unemployment benefits  
13 were claimed in their name, such that no penalties  
14 or interest shall accrue against them; and

15 (3) require States to report the amount of  
16 fraudulent unemployment benefits that are excluded  
17 as income from Form 1099-G's issued by the State  
18 due to suspected or confirmed fraud.

