



**CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE**

November 21, 2008

**H.R. 7082
Inmate Tax Fraud Prevention Act of 2008**

*As cleared by the Congress on October 2, 2008
and signed by the President on October 15, 2008*

H.R. 7082 (enacted as Public Law 110-428) allows the Secretary of the Treasury to, under certain circumstances, disclose to the head of the Bureau of Prisons any tax return information with respect to an individual who is incarcerated in a federal prison. It also restores the annuities of certain survivors of judicial officials.

The Joint Committee on Taxation estimates that this act will increase revenues by \$1 million over the 2009-2018 period.

The legislation also will increase direct spending by \$1 million in 2009 and \$2 million between 2009 and 2018 to reinstate the annuities of certain survivors of judicial officials who lost them as a result of remarriage.

The CBO staff contact for this estimate is Eric Schatten. This estimate was approved by Theresa Gullo, Deputy Assistant Director for Budget Analysis.