

Quick checklist

The following set of questions is designed to help lawmakers identify potential problems with an existing rule or proposal. “Yes” answers indicate areas to analyze further.

Will there be changes among the tax liabilities of taxpayers considered to be “similarly situated”? [Equity]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will most taxpayers be unaware of the change? [Transparency]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will taxpayers find it more challenging to determine how much they owe, when the tax is due, or how to pay? [Certainty, Convenience of payment]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will costs of tax collection increase? [Effective tax administration]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will new or longer tax forms or new recordkeeping be needed? [Simplicity]	<input type="checkbox"/> Yes <input type="checkbox"/> No
If there is a new tax, will it be easy for taxpayers to avoid it? If a new deduction, exclusion, or credit is provided, will it be easy for ineligible taxpayers to claim the benefit? [Minimum tax gap]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will the government budget estimators have difficulty predicting the amount of the tax to be collected annually? Will the change affect the stability or reliability of the tax? [Appropriate government revenues]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will some taxpayers be inclined to change their behavior or decisions because of the tax change? [Neutrality]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will the change harm the business climate or economic growth? [Economic growth and efficiency]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is a new opportunity created for access to confidential information about other taxpayers? [Information security]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are taxpayers likely to be surprised by the proposal or wonder why the change to the tax system is warranted? [Accountability to taxpayers]	<input type="checkbox"/> Yes <input type="checkbox"/> No