

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5420

To amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 9, 2014

Mr. BOUSTANY introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations.

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. RELEASE OF INFORMATION REGARDING THE**  
4 **STATUS OF CERTAIN INVESTIGATIONS.**

5 (a) IN GENERAL.—Section 6103(e) of the Internal  
6 Revenue Code of 1986 is amended by adding at the end  
7 the following new paragraph:

8 “(11) DISCLOSURE OF INFORMATION REGARD-  
9 ING STATUS OF INVESTIGATION OF VIOLATION OF  
10 THIS SECTION.—In the case of a person who pro-

1 provides to the Secretary information indicating a viola-  
2 tion of section 7213, 7213A, or 7214 with respect  
3 to any return or return information of such person,  
4 the Secretary may disclose to such person (or such  
5 person's designee)—

6 “(A) whether an investigation based on the  
7 person's provision of such information has been  
8 initiated and whether it is open or closed,

9 “(B) whether any such investigation sub-  
10 stantiated such a violation by any individual,  
11 and

12 “(C) whether any action has been taken  
13 with respect to such individual (including  
14 whether a referral has been made for prosecu-  
15 tion of such individual).”.

16 (b) EFFECTIVE DATE.—The amendment made by  
17 this section shall take effect on the date of the enactment  
18 of this Act.

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