

119TH CONGRESS
2D SESSION

H. R. 6495

AN ACT

To amend the Internal Revenue Code of 1986 to provide for specific taxpayer notice when information is sought from third parties.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Taxpayer Notification
3 and Privacy Act”.

4 **SEC. 2. SPECIFICITY OF THIRD-PARTY CONTACT NOTICES.**

5 (a) IN GENERAL.—Paragraph (1) of section 7602(c)
6 of the Internal Revenue Code of 1986 is amended—

7 (1) by striking “and” at the end of subpara-
8 graph (A),

9 (2) by redesignating subparagraph (B) as sub-
10 paragraph (C),

11 (3) by inserting after subparagraph (A) the fol-
12 lowing new subparagraph:

13 “(B) in any case in which the information
14 sought to be obtained from such other persons
15 is related to determining tax liability, has not
16 been previously requested from the taxpayer,
17 and could reasonably be provided by the tax-
18 payer, identifies each specific item of informa-
19 tion intended to be sought from such persons,
20 and”, and

21 (4) by amending subparagraph (C), as redesign-
22 nated by paragraph (2), to read as follows:

23 “(C) except as otherwise provided by the
24 Secretary, provides the taxpayer with reason-
25 able opportunity and a period of not less than
26 45 days (or more, if the taxpayer requests addi-

1 tional time and shows reasonable cause) to re-
2 spond before contact is made with such other
3 persons.”.

4 (b) EXCEPTION.—Section 7602(c)(3) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) by redesignating subparagraphs (A), (B),
7 and (C) as clauses (i), (ii), and (iii), respectively,
8 and by moving such clauses 2 ems to the right,

9 (2) by striking “EXCEPTIONS.—This sub-
10 section” and inserting “EXCEPTIONS.—

11 “(A) IN GENERAL.—This subsection”, and

12 (3) by adding at the end the following new sub-
13 paragraph:

14 “(B) EXCEPTION FOR INFORMATION SPEC-
15 IFICITY.—Subparagraph (B) of paragraph (1)
16 shall not apply to information sought from a
17 person other than the taxpayer if the Secretary
18 determines that such information is nec-
19 essary.”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to notices provided under section
22 7602(c) of the Internal Revenue Code of 1986 after the

- 1 date that is 12 months after the date of the enactment
- 2 of this Act.

Passed the House of Representatives April 27, 2026.

Attest:

Clerk.

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