IIB

113TH CONGRESS
2D SESSION

H. R. 2530

IN THE SENATE OF THE UNITED STATES

FEBRUARY 26, 2014
Received

FEBRUARY 27, 2014
Read twice and referred to the Committee on Finance

AN ACT

To improve transparency and efficiency with respect to audits and communications between taxpayers and the Internal Revenue Service.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Taxpayer Transparency and Efficient Audit Act’’.

SEC. 2. DEADLINE FOR RESPONSES TO TAXPAYER CORRESPONDENCE.

Not later than 30 days after receiving any written correspondence from a taxpayer, the Internal Revenue Service shall provide a substantive written response. For purposes of the preceding sentence, an acknowledgment letter shall not be treated as a substantive response.

SEC. 3. TAXPAYER NOTIFICATION OF DISCLOSURES BY IRS OF TAXPAYER INFORMATION.

(a) IN GENERAL.—Not later than 30 days after disclosing any taxpayer information to any agency or instrumentality of Federal, State, or local government, the Internal Revenue Service shall provide a written notification to the taxpayer describing—

(1) the information disclosed,

(2) to whom it was disclosed, and

(3) the date of disclosure.

(b) EXCEPTION.—Subsection (a) shall not apply if the Secretary of the Treasury, or the Secretary's designee, determines that such notification would be detrimental to an ongoing criminal investigation or pose a risk to national security.

SEC. 4. DEADLINE FOR CONCLUSION OF AUDITS OF INDIVIDUAL TAXPAYERS.

If any audit of a tax return of an individual by the Internal Revenue Service is not concluded before the end of the 1-year period beginning on the date of the initiation of such audit, the Internal Revenue Service shall provide the taxpayer a written letter explaining why such audit has taken more than 1 year to complete.

SEC. 5. NO ADDITIONAL FUNDS AUTHORIZED.

No additional funds are authorized to carry out the requirements of this Act. Such requirements shall be carried out using amounts otherwise authorized or appropriated.

Passed the House of Representatives February 25, 2014.

Attest: KAREN L. HAAS,

Clerk.