

114TH CONGRESS
1ST SESSION

H. R. 1026

IN THE SENATE OF THE UNITED STATES

APRIL 16, 2015

Received; read twice and referred to the Committee on Finance

AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Taxpayer Knowledge
3 of IRS Investigations Act”.

4 **SEC. 2. RELEASE OF INFORMATION REGARDING THE STA-**
5 **TUS OF CERTAIN INVESTIGATIONS.**

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

9 “(11) DISCLOSURE OF INFORMATION REGARD-
10 ING STATUS OF INVESTIGATION OF VIOLATION OF
11 THIS SECTION.—In the case of a person who pro-
12 vides to the Secretary information indicating a viola-
13 tion of section 7213, 7213A, or 7214 with respect
14 to any return or return information of such person,
15 the Secretary may disclose to such person (or such
16 person’s designee)—

17 “(A) whether an investigation based on the
18 person’s provision of such information has been
19 initiated and whether it is open or closed,

20 “(B) whether any such investigation sub-
21 stantiated such a violation by any individual,
22 and

23 “(C) whether any action has been taken
24 with respect to such individual (including
25 whether a referral has been made for prosecu-
26 tion of such individual).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to disclosures made on or after
3 the date of the enactment of this Act.

Passed the House of Representatives April 15, 2015.

Attest:

KAREN L. HAAS,

Clerk.