IB

Union Calendar No. 372

119TH CONGRESS
2D SESSION

H. R. 6495

[Report No. 119–427]

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

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 5, 2025

Mr. STEUBE (for himself and Mr. PANETTA) introduced the following bill; which was referred to the Committee on Ways and Means

JANUARY 7, 2026

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on December 5, 2025]

A BILL

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

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 Notification and Privacy Act".

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

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

(1) by striking "and" at the end of subparagraph (A),

(2) by redesignating subparagraph (B) as subparagraph (C),

(3) by inserting after subparagraph (A) the following new subparagraph:

"(B) in any case in which the information sought to be obtained from such other persons is related to determining tax liability, has not been previously requested from the taxpayer, and could reasonably be provided by the taxpayer, identifies each specific item of information intended to be sought from such persons, and", and

(4) by amending subparagraph (C), as redesignated by paragraph (2), to read as follows:

"(C) except as otherwise provided by the Secretary, provides the taxpayer with reasonable

opportunity and a period of not less than 45 days (or more, if the taxpayer requests additional time and shows reasonable cause) to respond before contact is made with such other persons.".

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

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

(2) by striking "EXCEPTIONS.—This subsection" and inserting "EXCEPTIONS.—

"(A) IN GENERAL.—This subsection", and

(3) by adding at the end the following new subparagraph:

"(B) EXCEPTION FOR INFORMATION SPECIFICITY.—Subparagraph (B) of paragraph (1) shall not apply to information sought from a person other than the taxpayer if the Secretary determines that such information is necessary.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to notices provided under section 7602(c) of the Internal Revenue Code of 1986 after the date that is 12 months after the date of the enactment of this Act.

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