

114TH CONGRESS
1ST SESSION

H. R. 1026

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 24, 2015

Mr. KELLY of Pennsylvania (for himself and Mr. BOUSTANY) introduced the
following bill; which was referred to the Committee on Ways and Means

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. SHORT TITLE.**

4 This Act may be cited as the “Taxpayer Knowledge
5 of IRS Investigations Act”.

6 **SEC. 2. RELEASE OF INFORMATION REGARDING THE STA-**
7 **TUS OF CERTAIN INVESTIGATIONS.**

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

1 “(11) DISCLOSURE OF INFORMATION REGARD-
2 ING STATUS OF INVESTIGATION OF VIOLATION OF
3 THIS SECTION.—In the case of a person who pro-
4 vides to the Secretary information indicating a viola-
5 tion of section 7213, 7213A, or 7214 with respect
6 to any return or return information of such person,
7 the Secretary may disclose to such person (or such
8 person’s designee)—

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

12 “(B) whether any such investigation sub-
13 stantiated such a violation by any individual,
14 and

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

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall take effect on the date of the enactment
21 of this Act.

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