

Union Calendar No. 48

114TH CONGRESS
1ST SESSION

H. R. 1026

[Report No. 114–68]

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

APRIL 13, 2015

Additional sponsor: Mr. ROSKAM

APRIL 13, 2015

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 *italie*]

[For text of introduced bill, see copy of bill as introduced on February 24, 2015]

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:*

11 *“(11) DISCLOSURE OF INFORMATION REGARDING*
 12 *STATUS OF INVESTIGATION OF VIOLATION OF THIS*
 13 *SECTION.—In the case of a person who provides to the*
 14 *Secretary information indicating a violation of sec-*
 15 *tion 7213, 7213A, or 7214 with respect to any return*
 16 *or return information of such person, the Secretary*
 17 *may disclose to such person (or such person’s des-*
 18 *ignee)—*

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

22 *“(B) whether any such investigation sub-*
 23 *stantiated such a violation by any individual,*
 24 *and*

1 “(C) *whether any action has been taken*
2 *with respect to such individual (including wheth-*
3 *er a referral has been made for prosecution of*
4 *such individual).*”.

5 (b) *EFFECTIVE DATE.*—*The amendment made by this*
6 *section shall apply to disclosures made on or after the date*
7 *of the enactment of this Act.*

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