

**Suspend the Rules and Pass the Bill, H. R. 2530, with An
Amendment**

**(The amendment strikes all after the enacting clause and inserts a
new text)**

113TH CONGRESS
1ST SESSION

H. R. 2530

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

IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2013

Mr. ROSKAM introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

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

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 Trans-
5 parency and Efficient Audit Act”.

1 **SEC. 2. DEADLINE FOR RESPONSES TO TAXPAYER COR-**
2 **RESPONDENCE.**

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

8 **SEC. 3. TAXPAYER NOTIFICATION OF DISCLOSURES BY IRS**
9 **OF TAXPAYER INFORMATION.**

10 (a) **IN GENERAL.**—Not later than 30 days after dis-
11 closing any taxpayer information to any agency or instru-
12 mentality of Federal, State, or local government, the In-
13 ternal Revenue Service shall provide a written notification
14 to the taxpayer describing—

- 15 (1) the information disclosed,
16 (2) to whom it was disclosed, and
17 (3) the date of disclosure.

18 (b) **EXCEPTION.**—Subsection (a) shall not apply if
19 the Secretary of the Treasury, or the Secretary's designee,
20 determines that such notification would be detrimental to
21 an ongoing criminal investigation or pose a risk to na-
22 tional security.

23 **SEC. 4. DEADLINE FOR CONCLUSION OF AUDITS OF INDI-**
24 **VIDUAL TAXPAYERS.**

25 If any audit of a tax return of an individual by the
26 Internal Revenue Service is not concluded before the end

1 of the 1-year period beginning on the date of the initiation
2 of such audit, the Internal Revenue Service shall provide
3 the taxpayer a written letter explaining why such audit
4 has taken more than 1 year to complete.

5 **SEC. 5. NO ADDITIONAL FUNDS AUTHORIZED.**

6 No additional funds are authorized to carry out the
7 requirements of this Act. Such requirements shall be car-
8 ried out using amounts otherwise authorized or appro-
9 priated.