

## Union Calendar No.

114<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1026

[Report No. 114-]

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

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### 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 --, 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 italic]

[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.*