

**AMENDMENT IN THE NATURE OF A SUBSTITUTE**  
**TO H.R. 1026**  
**OFFERED BY MR. RYAN OF WISCONSIN**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Taxpayer Knowledge  
3 of IRS Investigations Act”.

**4 SEC. 2. RELEASE OF INFORMATION REGARDING THE STA-**  
**5 TUS OF CERTAIN INVESTIGATIONS.**

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

9               “(11) DISCLOSURE OF INFORMATION REGARD-  
10       ING STATUS OF INVESTIGATION OF VIOLATION OF  
11       THIS SECTION.—In the case of a person who pro-  
12       vides to the Secretary information indicating a viola-  
13       tion of section 7213, 7213A, or 7214 with respect  
14       to any return or return information of such person,  
15       the Secretary may disclose to such person (or such  
16       person’s designee)—

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

4                   “(B) whether any such investigation sub-  
5                   stantiated such a violation by any individual,  
6                   and

7                   “(C) whether any action has been taken  
8                   with respect to such individual (including  
9                   whether a referral has been made for prosecu-  
10                  tion of such individual).”.

11           (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to disclosures made on or after  
13 the date of the enactment of this Act.

