

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 5440  
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. NOTICE FROM IRS REGARDING CLOSURE OF**  
2 **TAXPAYER ASSISTANCE CENTERS.**

3 Not later than 90 days before the date that a pro-  
4 posed closure of a Taxpayer Assistance Center would take  
5 effect, the Secretary of the Treasury (or the Secretary's  
6 delegate) shall—

7 (1) make publicly available (including by non-  
8 electronic means) a notice which—

9 (A) identifies the Taxpayer Assistance  
10 Center proposed for closure and the date of  
11 such proposed closure, and

12 (B) identifies the relevant alternative  
13 sources of taxpayer assistance which may be  
14 utilized by taxpayers affected by such proposed  
15 closure, and

16 (2) submit to Congress a written report that in-  
17 cludes—

- 1 (A) the information included in the notice  
2 described in paragraph (1),  
3 (B) the reasons for such proposed closure,  
4 and  
5 (C) such other information as the Sec-  
6 retary may determine appropriate.

