

114TH CONGRESS
1ST SESSION

S. 186

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

IN THE SENATE OF THE UNITED STATES

JANUARY 16, 2015

Mrs. FISCHER (for herself, Mr. BLUNT, Mr. BOOZMAN, and Mr. INHOFE) introduced the following bill; which was read twice and referred to the Committee on Finance

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 Account-
5 ability Act”.

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

8 Not later than 30 days after receiving any written
9 correspondence from a taxpayer, the Internal Revenue

1 Service shall provide a substantive written response. For
2 purposes of the preceding sentence, an acknowledgment
3 letter shall not be treated as a substantive response.

4 **SEC. 3. TAXPAYER NOTIFICATION OF DISCLOSURES BY IRS**
5 **OF TAXPAYER INFORMATION.**

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

- 11 (1) the information disclosed,
- 12 (2) to whom it was disclosed, and
- 13 (3) the date of disclosure.

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

19 **SEC. 4. DEADLINE FOR CONCLUSION OF AUDITS OF INDI-**
20 **VIDUAL TAXPAYERS.**

21 Any audit of a tax return of an individual by the In-
22 ternal Revenue Service shall be concluded not later than
23 1 year after the date of the initiation of such audit and
24 the Internal Revenue Service shall not assess any tax with

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- 1 respect to which such audit relates after the conclusion
- 2 of such audit.

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