

113TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

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

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IN THE SENATE OF THE UNITED STATES

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Mrs. FISCHER introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**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  
10      Service shall provide a substantive written response. For

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

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

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

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

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

18 **SEC. 4. DEADLINE FOR CONCLUSION OF AUDITS OF INDIVIDUAL**  
19 **TAXPAYERS.**

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