

119TH CONGRESS
1ST SESSION

H. R. 6495

To amend the Internal Revenue Code of 1986 to provide for specific taxpayer notice when information is sought from third parties.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 5, 2025

Mr. STEUBE (for himself and Mr. PANETTA) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for specific taxpayer notice when information is sought from third parties.

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 Notification
5 and Privacy Act”.

6 **SEC. 2. SPECIFICITY OF THIRD-PARTY CONTACT NOTICES.**

7 (a) IN GENERAL.—Paragraph (1) of section 7602(c)
8 of the Internal Revenue Code of 1986 is amended—

9 (1) by striking “and” at the end of subpara-
10 graph (A),

1 (2) by redesignating subparagraph (B) as sub-
2 paragraph (C),

3 (3) by inserting after subparagraph (A) the fol-
4 lowing new subparagraph:

5 “(B) in any case in which the information
6 sought to be obtained from such other persons
7 has not been previously requested from the tax-
8 payer and could reasonably be provided by the
9 taxpayer, identifies each specific item of infor-
10 mation intended to be sought from such per-
11 sons, and”, and

12 (4) by amending subparagraph (C), as redesign-
13 nated by paragraph (2), to read as follows:

14 “(C) except as otherwise provided by the
15 Secretary, provides the taxpayer with reason-
16 able opportunity and a period of not less than
17 45 days (or more, if the taxpayer requests addi-
18 tional time and shows reasonable cause) to re-
19 spond, including by providing the information
20 described in subparagraph (B), before contact
21 is made with such other persons.”.

22 (b) EXCEPTION.—Section 7602(c)(3) of the Internal
23 Revenue Code of 1986 is amended—

1 (1) by redesignating subparagraphs (A), (B),
 2 and (C) as clauses (i), (ii), and (iii), respectively,
 3 and by moving such clauses 2 ems to the right,

4 (2) by striking “EXCEPTIONS.—This sub-
 5 section” and inserting “EXCEPTIONS.—

6 “(A) IN GENERAL.—This subsection”, and

7 (3) by adding at the end the following new sub-
 8 paragraph:

9 “(B) EXCEPTION FOR INFORMATION SPEC-
 10 IFICITY.—Subparagraph (B) of paragraph (1)
 11 (and so much of subparagraph (C) of para-
 12 graph (1) as relates to such subparagraph (B))
 13 shall not apply to information sought from a
 14 person other than the taxpayer if—

15 “(i) such information is sought with
 16 respect to the collection of a tax liability,
 17 or

18 “(ii) the Secretary determines that
 19 such information is necessary notwith-
 20 standing whether the taxpayer could inde-
 21 pendently provide such information or
 22 whether such information has been pre-
 23 viously requested from the taxpayer,”.

24 (c) EFFECTIVE DATE.—The amendments made by
 25 this subsection shall apply to notices provided under sec-

tion 7602(c) of the Internal Revenue Code of 1986 after
the date that is 12 months after the date of the enactment
of this Act.

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