

### **Grassley Amendment #3 as modified**

*Modified Grassley Amendment #3* to the Taxpayer Protection Act of 2016

Cosponsors: Thune

**Short Title:** Notification of unauthorized inspection or disclosure of returns and return information.

**Description of Amendment:** This amendment would modify the notification under section 7431 to require the secretary to notify a taxpayer if the Internal Revenue Service or, upon notice to the Secretary by a Federal or State agency, if such Federal or State agency, proposes an administrative determination as to disciplinary or adverse action against an employee arising from the employee's unauthorized inspection or disclosure of the taxpayer's return or return information. The notice shall include the date of the inspection or disclosure and the rights of the taxpayer under such administrative determination.