

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by inserting after the item relating to section 7526 the following new item:

26 USC 7501
prec.

“Sec. 7526A. Return preparation programs for applicable taxpayers.”.

SEC. 1402. PROVISION OF INFORMATION REGARDING LOW-INCOME TAXPAYER CLINICS.

(a) IN GENERAL.—Section 7526(c) is amended by adding at the end the following new paragraph:

“(6) PROVISION OF INFORMATION REGARDING QUALIFIED LOW-INCOME TAXPAYER CLINICS.—Notwithstanding any other provision of law, officers and employees of the Department of the Treasury may—

“(A) advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from one or more specific qualified low-income taxpayer clinics receiving funding under this section, and

“(B) provide information regarding the location of, and contact information for, such clinics.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

26 USC 7526
note.

SEC. 1403. NOTICE FROM IRS REGARDING CLOSURE OF TAXPAYER ASSISTANCE CENTERS.

26 USC 7801
note.

Not later than 90 days before the date that a proposed closure of a Taxpayer Assistance Center would take effect, the Secretary of the Treasury (or the Secretary’s delegate) shall—

Deadline.

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

Public
information.

(A) identifies the Taxpayer Assistance Center proposed for closure and the date of such proposed closure; and

(B) identifies the relevant alternative sources of taxpayer assistance which may be utilized by taxpayers affected by such proposed closure; and

(2) submit to Congress a written report that includes—

Reports.

(A) the information included in the notice described in paragraph (1);

(B) the reasons for such proposed closure; and

(C) such other information as the Secretary may determine appropriate.

SEC. 1404. RULES FOR SEIZURE AND SALE OF PERISHABLE GOODS RESTRICTED TO ONLY PERISHABLE GOODS.

(a) IN GENERAL.—Section 6336 is amended by striking “or become greatly reduced in price or value by keeping, or that such property cannot be kept without great expense”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property seized after the date of the enactment of this Act.

26 USC 6336
note.

SEC. 1405. WHISTLEBLOWER REFORMS.

(a) MODIFICATIONS TO DISCLOSURE RULES FOR WHISTLEBLOWERS.—

(1) IN GENERAL.—Section 6103(k) is amended by adding at the end the following new paragraph:

“(13) DISCLOSURE TO WHISTLEBLOWERS.—

“(A) IN GENERAL.—The Secretary may disclose, to any individual providing information relating to any purpose

described in paragraph (1) or (2) of section 7623(a), return information related to the investigation of any taxpayer with respect to whom the individual has provided such information, but only to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax liability for tax, or the amount to be collected with respect to the enforcement of any other provision of this title.

Deadlines.

“(B) UPDATES ON WHISTLEBLOWER INVESTIGATIONS.—The Secretary shall disclose to an individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a) the following:

“(i) Not later than 60 days after a case for which the individual has provided information has been referred for an audit or examination, a notice with respect to such referral.

“(ii) Not later than 60 days after a taxpayer with respect to whom the individual has provided information has made a payment of tax with respect to tax liability to which such information relates, a notice with respect to such payment.

“(iii) Subject to such requirements and conditions as are prescribed by the Secretary, upon a written request by such individual—

“(I) information on the status and stage of any investigation or action related to such information, and

“(II) in the case of a determination of the amount of any award under section 7623(b), the reasons for such determination.

Clause (iii) shall not apply to any information if the Secretary determines that disclosure of such information would seriously impair Federal tax administration. Information described in clauses (i), (ii), and (iii) may be disclosed to a designee of the individual providing such information in accordance with guidance provided by the Secretary.”.

(2) CONFORMING AMENDMENTS.—

26 USC 6103.

(A) CONFIDENTIALITY OF INFORMATION.—Section 6103(a)(3) is amended by striking “subsection (k)(10)” and inserting “paragraph (10) or (13) of subsection (k)”.

(B) PENALTY FOR UNAUTHORIZED DISCLOSURE.—Section 7213(a)(2) is amended by striking “(k)(10)” and inserting “(k)(10) or (13)”.

(C) COORDINATION WITH AUTHORITY TO DISCLOSE FOR INVESTIGATIVE PURPOSES.—Section 6103(k)(6) is amended by adding at the end the following new sentence: “This paragraph shall not apply to any disclosure to an individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a) which is made under paragraph (13)(A).”.

(b) PROTECTION AGAINST RETALIATION.—Section 7623 is amended by adding at the end the following new subsection:

“(d) CIVIL ACTION TO PROTECT AGAINST RETALIATION CASES.—

“(1) ANTI-RETALIATION WHISTLEBLOWER PROTECTION FOR EMPLOYEES.—No employer, or any officer, employee, contractor, subcontractor, or agent of such employer, may discharge,

demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment (including through an act in the ordinary course of such employee's duties) in reprisal for any lawful act done by the employee—

“(A) to provide information, cause information to be provided, or otherwise assist in an investigation regarding underpayment of tax or any conduct which the employee reasonably believes constitutes a violation of the internal revenue laws or any provision of Federal law relating to tax fraud, when the information or assistance is provided to the Internal Revenue Service, the Secretary of the Treasury, the Treasury Inspector General for Tax Administration, the Comptroller General of the United States, the Department of Justice, the United States Congress, a person with supervisory authority over the employee, or any other person working for the employer who has the authority to investigate, discover, or terminate misconduct, or

“(B) to testify, participate in, or otherwise assist in any administrative or judicial action taken by the Internal Revenue Service relating to an alleged underpayment of tax or any violation of the internal revenue laws or any provision of Federal law relating to tax fraud.

“(2) ENFORCEMENT ACTION.—

“(A) IN GENERAL.—A person who alleges discharge or other reprisal by any person in violation of paragraph (1) may seek relief under paragraph (3) by—

“(i) filing a complaint with the Secretary of Labor, or

“(ii) if the Secretary of Labor has not issued a final decision within 180 days of the filing of the complaint and there is no showing that such delay is due to the bad faith of the claimant, bringing an action at law or equity for de novo review in the appropriate district court of the United States, which shall have jurisdiction over such an action without regard to the amount in controversy.

Time period.

“(B) PROCEDURE.—

“(i) IN GENERAL.—An action under subparagraph (A)(i) shall be governed under the rules and procedures set forth in section 42121(b) of title 49, United States Code.

“(ii) EXCEPTION.—Notification made under section 42121(b)(1) of title 49, United States Code, shall be made to the person named in the complaint and to the employer.

“(iii) BURDENS OF PROOF.—An action brought under subparagraph (A)(ii) shall be governed by the legal burdens of proof set forth in section 42121(b) of title 49, United States Code, except that in applying such section—

“(I) ‘behavior described in paragraph (1)’ shall be substituted for ‘behavior described in paragraphs (1) through (4) of subsection (a)’ each place it appears in paragraph (2)(B) thereof, and

Deadline.

“(II) ‘a violation of paragraph (1)’ shall be substituted for ‘a violation of subsection (a)’ each place it appears.

“(iv) STATUTE OF LIMITATIONS.—A complaint under subparagraph (A)(i) shall be filed not later than 180 days after the date on which the violation occurs.

“(v) JURY TRIAL.—A party to an action brought under subparagraph (A)(ii) shall be entitled to trial by jury.

“(3) REMEDIES.—

“(A) IN GENERAL.—An employee prevailing in any action under paragraph (2)(A) shall be entitled to all relief necessary to make the employee whole.

“(B) COMPENSATORY DAMAGES.—Relief for any action under subparagraph (A) shall include—

“(i) reinstatement with the same seniority status that the employee would have had, but for the reprisal,

“(ii) the sum of 200 percent of the amount of back pay and 100 percent of all lost benefits, with interest, and

“(iii) compensation for any special damages sustained as a result of the reprisal, including litigation costs, expert witness fees, and reasonable attorney fees.

“(4) RIGHTS RETAINED BY EMPLOYEE.—Nothing in this section shall be deemed to diminish the rights, privileges, or remedies of any employee under any Federal or State law, or under any collective bargaining agreement.

“(5) NONENFORCEABILITY OF CERTAIN PROVISIONS WAIVING RIGHTS AND REMEDIES OR REQUIRING ARBITRATION OF DISPUTES.—

“(A) WAIVER OF RIGHTS AND REMEDIES.—The rights and remedies provided for in this subsection may not be waived by any agreement, policy form, or condition of employment, including by a predispute arbitration agreement.

“(B) PREDISPUTE ARBITRATION AGREEMENTS.—No predispute arbitration agreement shall be valid or enforceable, if the agreement requires arbitration of a dispute arising under this subsection.”.

(c) EFFECTIVE DATE.—

26 USC 6103 note.

(1) IN GENERAL.—The amendments made by subsection (a) shall apply to disclosures made after the date of the enactment of this Act.

26 USC 7623 note.

(2) CIVIL PROTECTION.—The amendment made by subsection (b) shall take effect on the date of the enactment of this Act.

26 USC 7801 note.

SEC. 1406. CUSTOMER SERVICE INFORMATION.

The Secretary of the Treasury (or the Secretary’s delegate) shall provide helpful information to taxpayers placed on hold during a telephone call to any Internal Revenue Service help line, including the following:

(1) Information about common tax scams.

(2) Information on where and how to report tax scams.

(3) Additional advice on how taxpayers can protect themselves from identity theft and tax scams.