



**CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE**

April 9, 2015

**H.R. 1026
Taxpayer Knowledge of IRS Investigations Act**

As ordered reported by the House Committee on Ways and Means on March 25, 2015

H.R. 1026 would authorize the Internal Revenue Service (IRS) to disclose certain information about any internal investigations of an agency employee to an individual who made a complaint of alleged illegal conduct by that employee. Based on information from the IRS, CBO estimates that responding to such inquiries would have an insignificant cost. CBO and the staff of the Joint Committee on Taxation (JCT) estimate that enacting the bill would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

CBO and JCT have determined that H.R.1026 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would not affect the budgets of state, local, or tribal governments.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was approved by Theresa Gullo, Assistant Director for Budget Analysis.