

Public Law 95-125
95th Congress

An Act

Oct. 7, 1977
[S. 213]

To amend the Accounting and Auditing Act of 1950 to provide for the audit, by the Comptroller General, of the Internal Revenue Service and of the Bureau of Alcohol, Tobacco, and Firearms.

Accounting and
Auditing Act
of 1950,
amendments.
IRS and Bureau
of Alcohol,
Tobacco, and
Firearms, audits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 117 of the Accounting and Auditing Act of 1950 (31 U.S.C. 67) is amended by adding at the end thereof the following new subsection:

26 USC 6406.
Records, access.

“(d) (1) The Comptroller General shall make, under such rules and regulations as he shall prescribe, audits of the Internal Revenue Service and the Bureau of Alcohol, Tobacco, and Firearms of the Department of the Treasury: *Provided*, That such audits shall not affect the finality of findings or decisions of the Secretary of the Treasury or his delegate under section 6406 of the Internal Revenue Code.

26 USC 6103.

“(2) For the purposes of, and to the extent necessary in, making the audits required by paragraph (1) of this subsection, representatives of the General Accounting Office—

“(A) shall, to the extent provided by, and subject to the requirements imposed by, section 6103 of such Code but notwithstanding the provisions of any other law, have access to returns and return information (as defined by section 6103(b) of such Code); and

“(B) shall, notwithstanding the provisions of any other law, have access to all other books, accounts, financial records, reports, files, papers, things, and property belonging to or in use by the Internal Revenue Service or the Bureau of Alcohol, Tobacco, and Firearms:

Nondisclosure.

Provided, That no officer or employee of the General Accounting Office shall, except as otherwise expressly provided by law, divulge or make known in any manner whatever to any person, other than another officer or employee of such office whose official duties or responsibilities require such disclosure, any information described in clause (B) in a form which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Any such officer or employee who makes a disclosure in violation of this proviso shall be subject to the penalties provided by law.

Violations.

“(3) The Comptroller General shall, from time to time, but not less often than once every six months, designate in writing the name and title of each officer and employee of the General Accounting Office who, pursuant to the provisions of paragraph (2) of this subsection, is to have access to tax returns and tax return information, or any information described in clause (B) of such paragraph (2), in a form which can be associated with or otherwise identify, directly or indirectly, a particular taxpayer. Each such written designation, or a certified copy thereof, promptly shall be delivered to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, the Joint Committee on Taxation, the Committee on Government Operations of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Commissioner of Internal Revenue, and the Director of the Bureau of Alcohol, Tobacco, and Firearms.

GAO employees
with access to
taxpayer
information,
list.

Delivery to
congressional
committees,
Commissioner of
Internal
Revenue,
and Director of
the
Bureau of ATF.

“(4) The Comptroller General shall, as frequently as may be practicable, make reports to the Congress on the results of audit work performed. In addition, the Comptroller General shall submit an annual written report to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, the Joint Committee on Taxation, the Committee on Government Operations of the House of Representatives, and the Committee on Governmental Affairs of the Senate which report shall include, but shall not be limited to, the following:

Reports to
Congress.
Annual report
to congressional
committees.
Contents.

“(A) The procedures and requirements which the General Accounting Office, the Internal Revenue Service, and the Bureau of Alcohol, Tobacco, and Firearms have established for protecting the confidentiality of tax returns and tax return information made available to the Comptroller General under this subsection;

“(B) the scope and subject matter of any audit or other examination or review authorized under paragraph (1) of this subsection; and

“(C) any findings, conclusions, or recommendations developed by the Comptroller General as a result of any audit or other examination or review authorized under paragraph (1) of this subsection including any significant evidence of inefficiency or mismanagement.”

Approved October 7, 1977.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 95-480 (Comm. on Government Operations).

SENATE REPORT No. 95-42 (Comm. on Governmental Affairs).

CONGRESSIONAL RECORD, Vol. 123 (1977):

Mar. 11, considered and passed Senate.

Sept. 27, considered and passed House.