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118TH CONGRESS
2D SESSION

# H. R. 10546

To amend the Internal Revenue Code of 1986 to allow the disclosure of certain business tax return information to the Bureau of Economic Analysis and the Bureau of Labor Statistics for certain statistical purposes.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 20, 2024

Mr. BEYER introduced the following bill; which was referred to the Committee on Ways and Means

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# A BILL

To amend the Internal Revenue Code of 1986 to allow the disclosure of certain business tax return information to the Bureau of Economic Analysis and the Bureau of Labor Statistics for certain statistical purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. DISCLOSURE OF CERTAIN BUSINESS RETURN INFORMATION FOR STATISTICAL PURPOSES.**

(a) EXPANSION OF RETURN INFORMATION DISCLOSED TO BUREAU OF ECONOMIC ANALYSIS.—Section 6103(j)(1)(B) of the Internal Revenue Code of 1986 is amended to read as follows:

"(B) such return information reflected on returns of corporations and returns of partnerships, and such return information directly relating to the activity of a sole proprietorship with gross receipts of more than $250,000 for the taxable year of such return reflected on returns of individuals, to officers and employees of the Bureau of Economic Analysis,".

(b) DISCLOSURE OF RETURN INFORMATION TO BUREAU OF LABOR STATISTICS.—Section 6103(j) of such Code is amended by adding at the end the following new paragraph:

"(7) DEPARTMENT OF LABOR.—

"(A) IN GENERAL.—Upon request in writing by the Secretary of Labor, the Secretary shall furnish to officers and employees of the Bureau of Labor Statistics such return information described in subparagraph (B) as the Secretary may prescribe by regulation for the purpose of, but only to the extent necessary in, the structuring of censuses and national economic accounts and conducting related statistical activities authorized by law.

"(B) RETURN INFORMATION.—The return information that may be furnished to officers and employees of the Bureau of Labor Statistics pursuant to subparagraph (A) shall be limited to:

"(i) Employer identification numbers, business names, business addresses (including mailing addresses and physical locations), principal industrial activity codes (including the business description) and the form number and name of business tax forms filed (including Forms 1120, 1120–S, 1065, 1120–C, 1120–F, CT–1, 943, 990, 990–EZ, 990–PF, and 990–T).

"(ii) Taxpayer identification numbers, business names, business addresses (including mailing addresses and physical locations), principal industrial activity codes (including the business description) from Form 1040, Schedule C (or successor forms).

"(iii) Gross receipts or sales less returns and allowances from Forms 1120, 1120–S, 1065, 1120–C, and 1120–F and from Form 1040 Schedule C (or successor forms).

“(iv) Total revenues from Forms 990, 990–EZ, and 990–PF (or successor forms).

“(v) Employer identification numbers and number of employees and total wages (including wages, tips, and other compensation) from Forms 941, 943, and 944 (or successor forms) if applicable.

“(vi) Employer identification numbers and the employment code from the Internal Revenue Service business master files (or successor codes and files).

“(vii) Employer identification numbers and the type of entity code from Form SS–4 (or successor forms).”.

(c) FACILITATING COLLABORATION BETWEEN RECIPIENTS OF INFORMATION FOR STATISTICAL USES.—Section 6103(j)(4) of such Code is amended to read as follows:

“(4) ANONYMOUS FORM.—

“(A) IN GENERAL.—Except as authorized in subparagraph (B), no person who receives a return or return information under this subsection shall disclose such return or return information to any person other than the taxpayer to whom it relates except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

"(B) EXCEPTION.—Recipients of return information under this subsection may disclose such return information to other persons to whom disclosure of such return information is authorized under this subsection to the extent and for the purposes for which such disclosure is authorized by this subsection (without regard to this paragraph), subject to such requirements and conditions as the Secretary may prescribe.".

(d) APPLICATION OF RETURN INFORMATION SAFEGUARDS.—Section 6103(p)(4) of such Code is amended by striking "(j)(1), (2), or (5)" each place it appears and inserting "(j)(1), (2), (5), or (7)".

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

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