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(Original Signature of Member)

114TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to prohibit the Secretary of the Treasury from requiring that the identity of contributors to 501(c) organizations be included in annual returns.

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IN THE HOUSE OF REPRESENTATIVES

Mr. ROSKAM introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to prohibit the Secretary of the Treasury from requiring that the identity of contributors to 501(c) organizations be included in annual returns.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Preventing IRS Abuse  
5 and Protecting Free Speech Act”.

1 **SEC. 2. PROHIBITION ON REQUIRING THAT IDENTITY OF**  
2 **CONTRIBUTORS TO 501(C) ORGANIZATIONS**  
3 **BE INCLUDED IN ANNUAL RETURNS.**

4 (a) IN GENERAL.—Section 6033 of the Internal Rev-  
5 enue Code of 1986 is amended by redesignating subsection  
6 (n) as subsection (o) and by inserting after subsection (m)  
7 the following:

8 “(n) IDENTIFYING INFORMATION OF DONORS.—

9 “(1) IN GENERAL.—For purposes of subsection  
10 (a), the Secretary may not require the name, ad-  
11 dress, or other identifying information of any con-  
12 tributor to any organization described in section  
13 501(c) of any amount of any contribution, grant, be-  
14 quest, devise, or gift of money or property.

15 “(2) EXCEPTIONS.—

16 “(A) IN GENERAL.—Paragraph (1) shall  
17 not apply—

18 “(i) to any disclosure required by sub-  
19 section (a)(2), and

20 “(ii) with respect to any a contribu-  
21 tion, grant, bequest, devise, or gift of  
22 money or property made by an officer or  
23 director of the organization (or an indi-  
24 vidual having powers or responsibilities  
25 similar to those of officers or directors) or  
26 any covered employee.

1           “(B) COVERED EMPLOYEE.—For purposes  
2 of this paragraph, the term ‘covered employee’  
3 means any employee (including any former em-  
4 ployee) of the organization if the employee is  
5 one of the 5 highest compensated employees of  
6 the organization for the taxable year.

7           “(C) COMPENSATION FROM RELATED OR-  
8 GANIZATIONS.—

9           “(i) IN GENERAL.—Compensation of a  
10 covered employee by the organization shall  
11 include any compensation paid with respect  
12 to employment of such employee by any re-  
13 lated person or governmental entity.

14           “(ii) RELATED ORGANIZATIONS.—A  
15 person or governmental entity shall be  
16 treated as related to the organization if  
17 such person or governmental entity—

18           “(I) controls, or is controlled by,  
19 the organization,

20           “(II) is controlled by one or more  
21 persons that control the organization,

22           “(III) is a supported organization  
23 (as defined in section 509(f)(3)) dur-  
24 ing the taxable year with respect to  
25 the organization,

1                   “(IV) is a supporting organiza-  
2                   tion described in section 509(a)(3)  
3                   during the taxable year with respect  
4                   to the organization, or

5                   “(V) in the case of an organiza-  
6                   tion that is a voluntary employees’  
7                   beneficiary association described in  
8                   section 501(c)(9), establishes, main-  
9                   tains, or makes contributions to such  
10                  voluntary employees’ beneficiary asso-  
11                  ciation.”.

12           (b) CONFORMING AMENDMENT.—Section 6033(b)(5)  
13 of such Code is amended—

14                   (1) by striking “all”, and

15                   (2) by adding at the end the following: “to the  
16                  extent not prohibited by subsection (n),”.

17           (c) EFFECTIVE DATE.—The amendments made by  
18 this subsection shall apply to returns required to be filed  
19 for taxable years ending after the date of the enactment  
20 of this Act.