

**AMENDMENT TO THE SENATE AMENDMENT TO  
H.R. 5376**

**OFFERED BY** \_\_\_\_\_

In section 10301, insert “(a)” before “IN GENERAL”.

Add at the end of section 10301 the following:

1 (b) LIMITATION.—

2 (1) IN GENERAL.—None of the funds made  
3 available by this Act may be used to increase the  
4 number of audits of taxpayers with a gross income  
5 of \$75,000 or less.

6 (2) REPORTING.—The Secretary of the Treas-  
7 ury shall submit to Congress, with respect to each  
8 calendar quarter beginning after the date of the en-  
9 actment of this Act and before the date on which all  
10 of the funds made available by this Act have been  
11 expended, a written certification that the require-  
12 ment of paragraph (6) has been met with respect to  
13 such calendar quarter.

