

**AMENDMENT IN THE NATURE OF A SUBSTITUTE**  
**TO H.R. 5053**  
**OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. SHORT TITLE.**

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

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

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

11       “(n) IDENTIFYING INFORMATION OF DONORS.—

12               “(1) IN GENERAL.—For purposes of subsection  
13 (a), the Secretary may not require the name, ad-  
14 dress, or other identifying information of any con-  
15 tributor to any organization described in section  
16 501(c) of any amount of any contribution, grant, be-  
17 quest, devise, or gift of money or property.

18               “(2) EXCEPTIONS.—

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

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

5           “(ii) with respect to any a contribu-  
6 tion, grant, bequest, devise, or gift of  
7 money or property made by an officer or  
8 director of the organization (or an indi-  
9 vidual having powers or responsibilities  
10 similar to those of officers or directors) or  
11 any covered employee.

12           “(B) COVERED EMPLOYEE.—For purposes  
13 of this paragraph, the term ‘covered employee’  
14 means any employee (including any former em-  
15 ployee) of the organization if the employee is  
16 one of the 5 highest compensated employees of  
17 the organization for the taxable year.

18           “(C) COMPENSATION FROM RELATED OR-  
19 GANIZATIONS.—

20           “(i) IN GENERAL.—Compensation of a  
21 covered employee by the organization shall  
22 include any compensation paid with respect  
23 to employment of such employee by any re-  
24 lated person or governmental entity.

1           “(ii) RELATED ORGANIZATIONS.—A  
2           person or governmental entity shall be  
3           treated as related to the organization if  
4           such person or governmental entity—

5                   “(I) controls, or is controlled by,  
6                   the organization,

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

9                   “(III) is a supported organization  
10                  (as defined in section 509(f)(3)) dur-  
11                  ing the taxable year with respect to  
12                  the organization,

13                  “(IV) is a supporting organiza-  
14                  tion described in section 509(a)(3)  
15                  during the taxable year with respect  
16                  to the organization, or

17                  “(V) in the case of an organiza-  
18                  tion that is a voluntary employees’  
19                  beneficiary association described in  
20                  section 501(c)(9), establishes, main-  
21                  tains, or makes contributions to such  
22                  voluntary employees’ beneficiary asso-  
23                  ciation.”.

24           (b) CONFORMING AMENDMENT.—Section 6033(b)(5)  
25           of such Code is amended—

1 (1) by striking “all”, and

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

4 (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to returns required to be filed for  
6 taxable years ending after the date of the enactment of  
7 this Act.

