



JOINT COMMITTEE ON TAXATION

December 9, 2025

JCX-49-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 6495,
THE “TAXPAYER NOTIFICATION AND PRIVACY ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill, and replaces it with similar language with the following changes. First, the Chairman’s amendment in the nature of a substitute clarifies that specificity is required only in cases in which the information to be obtained from third parties is related to determining tax liability. Second, in subsection (c) of section 2 on page 3, line 14, the word “subsection” is replaced by the word “section.”