

**AMENDMENT TO RULES COMMITTEE PRINT 116-7  
OFFERED BY MR. PRICE OF NORTH CAROLINA**

Page 383, insert after line 9 the following new section:

1 **SEC. 4402. INCLUSION OF CONTRIBUTOR INFORMATION ON**  
2 **ANNUAL RETURNS OF CERTAIN ORGANIZA-**  
3 **TIONS.**

4 (a) REPEAL OF REVENUE PROCEDURE.—Revenue  
5 Procedure 2018–38 shall have no force and effect.

6 (b) INCLUSION OF CONTRIBUTOR INFORMATION.—

7 (1) SOCIAL WELFARE ORGANIZATIONS.—Sec-  
8 tion 6033(f)(1) of the Internal Revenue Code of  
9 1986 is amended by inserting “(5),” after “para-  
10 graphs”.

11 (2) LABOR ORGANIZATIONS AND BUSINESS  
12 LEAGUES.—Section 6033 of such Code is amended  
13 by redesignating subsection (n) as subsection (o)  
14 and by inserting after subsection (m) the following  
15 new subsection:

16 “(n) ADDITIONAL REQUIREMENTS FOR ORGANIZA-  
17 TIONS DESCRIBED IN SUBSECTIONS (c)(5) AND (c)(6) OF  
18 SECTION 501.—Every organization which is described in  
19 paragraph (5) or (6) of section 501(c) and which is subject

1 to the requirements of subsection (a) shall include on the  
2 return required under subsection (a) the information re-  
3 ferred to in subsection (b)(5).”.

4 (3) EFFECTIVE DATE.—The amendments made  
5 by this subsection shall apply to returns required to  
6 be filed for taxable years ending on or after Decem-  
7 ber 31, 2018.

8 (c) MODIFICATION TO DISCRETIONARY EXCEP-  
9 TIONS.—Section 6033(a)(3)(B) of the Internal Revenue  
10 Code of 1986 is amended to read as follows:

11 “(B) DISCRETIONARY EXCEPTIONS.—

12 “(i) IN GENERAL.—Paragraph (1)  
13 shall not apply to any organization if the  
14 Secretary made a determination under this  
15 subparagraph before July 16, 2018, that  
16 such filing is not necessary to the efficient  
17 administration of the internal revenue  
18 laws.

19 “(ii) RECOMMENDATIONS FOR OTHER  
20 EXCEPTIONS.—The Secretary may rec-  
21 ommend to Congress that Congress relieve  
22 any organization required under paragraph  
23 (1) to file an information return from fil-  
24 ing such a return if the Secretary deter-  
25 mines that such filing does not advance a

1 national security, law enforcement, or tax  
2 administration purpose.”.

