

105TH CONGRESS  
1ST SESSION

# H. R. 1741

To amend the Internal Revenue Code of 1986 to allow taxpayers in the process of adopting a child to use alternative information, rather than a TIN, to claim the dependency exemption for the child.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 22, 1997

Ms. PRYCE of Ohio introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers in the process of adopting a child to use alternative information, rather than a TIN, to claim the dependency exemption for the child.

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. USE OF ALTERNATIVE INFORMATION, RATHER**  
4 **THAN TIN, TO CLAIM DEPENDENCY EXEMP-**  
5 **TION FOR CHILD IN PROCESS OF ADOPTION.**

6 (a) IN GENERAL.—Subsection (e) of section 151 of  
7 the Internal Revenue Code of 1986 (relating to allowance

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1 of deductions for personal exemptions) is amended to read  
2 as follows:

3 “(e) IDENTIFYING INFORMATION REQUIRED.—

4 “(1) Except as provided in paragraph (2), no  
5 exemption shall be allowed under this section with  
6 respect to any individual unless the TIN of such in-  
7 dividual is included on the return claiming the ex-  
8 emption.

9 “(2) SPECIAL RULES FOR INDIVIDUALS IN  
10 PROCESS OF ADOPTION.—In the case of an individ-  
11 ual whom the taxpayer is in the process of adopting,  
12 the taxpayer may substitute for the TIN required  
13 under paragraph (1)—

14 “(A) if such individual is a citizen or resi-  
15 dent of the United States, the words ‘adoption  
16 pending’ on the return and, attached to the re-  
17 turn, a copy of documentation from an adoption  
18 agency (or a legal authority) showing that the  
19 individual was placed in the taxpayer’s home  
20 for legal adoption,

21 “(B) if such individual is not a citizen or  
22 resident of the United States, an ITIN (as de-  
23 fined by the Secretary in regulations), or

24 “(C) such information as the Secretary  
25 may specify with respect to such adoption.”

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years ending after the  
3 date of the enactment of this Act.

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