

108TH CONGRESS  
2D SESSION

# H. R. 4081

To amend the Internal Revenue Code of 1986 to permit judges presiding in family law proceedings to request directly taxpayer returns and return information.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 31, 2004

Mr. ANDREWS 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 permit judges presiding in family law proceedings to request directly taxpayer returns and return information.

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. DISCLOSURE OF RETURNS AND RETURN IN-**  
4 **FORMATION TO JUDGES PRESIDING IN FAM-**  
5 **ILY LAW PROCEEDINGS.**

6 (a) DISCLOSURE FROM INTERNAL REVENUE SERV-  
7 ICE.—Subsection (l) of section 6103 of the Internal Rev-  
8 enue Code of 1986 (relating to disclosure of returns and  
9 return information for purposes other than tax adminis-

1 tration) is amended by adding at the end the following  
 2 new paragraph:

3 “(21) DISCLOSURE OF RETURN INFORMATION  
 4 TO THE COURT IN FAMILY LAW PROCEEDINGS.—

5 “(A) DISCLOSURE FROM IRS.—The Sec-  
 6 retary shall, upon request by an order from a  
 7 State or local court, disclose returns and return  
 8 information to such court for purposes of, and  
 9 only to the extent necessary in, family law pro-  
 10 ceedings in such court.

11 “(B) DISCLOSURE FROM SOCIAL SECURITY  
 12 ADMINISTRATION.—Upon written request by an  
 13 order from a State or local court, the Commis-  
 14 sioner of Social Security shall disclose returns  
 15 and return information which have been dis-  
 16 closed to the Social Security Administration as  
 17 provided by paragraph (1) or (5) of this sub-  
 18 section to such court for purposes of, and only  
 19 to the extent necessary in, family law pro-  
 20 ceedings in such court.”.

21 (b) SAFEGUARDS.—Paragraph (4) of section 6103(p)  
 22 of such Code (relating to safeguards) is amended by strik-  
 23 ing “or (20)” each place it appears and inserting “, (20),  
 24 or (21)”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to orders entered after the date  
3 of the enactment of this Act.

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