

113TH CONGRESS
1ST SESSION

H. R. 353

To require the Secretary of the Treasury to implement a program to prevent the fraudulent use of taxpayer identification numbers of residents of United States territories and possessions to be used to obtain a credit or refund on tax returns filed with the United States.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 23, 2013

Mr. DENT introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To require the Secretary of the Treasury to implement a program to prevent the fraudulent use of taxpayer identification numbers of residents of United States territories and possessions to be used to obtain a credit or refund on tax returns filed with the United States.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. PROGRAM TO PREVENT FRAUDULENT USE OF**
2 **TAXPAYER IDENTIFICATION NUMBERS OF**
3 **RESIDENTS OF TERRITORIES AND POSSES-**
4 **SIONS.**

5 The Secretary of the Treasury shall, in coordination
6 with the territories and possessions of the United States,
7 implement a program to prevent the fraudulent use of tax-
8 payer identification numbers of residents of such terri-
9 tories and possessions to obtain a refund or credit against
10 any tax imposed by the Internal Revenue Code of 1986.
11 Such program shall include a comparison of all income
12 tax returns filed with the United States and any territory
13 or possession of the United States, under the same tax-
14 payer identification number.

○