

114TH CONGRESS
1ST SESSION

H. R. 2478

To amend the Internal Revenue Code of 1986 to require that ITIN applicants submit their application in person at taxpayer assistance centers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2015

Mr. SAM JOHNSON of Texas introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require that ITIN applicants submit their application in person at taxpayer assistance centers, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “ITIN Reform Act of
5 2015”.

6 **SEC. 2. REQUIREMENTS FOR THE ISSUANCE OF ITINS.**

7 (a) IN GENERAL.—Section 6109 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following:

1 “(i) SPECIAL RULES RELATING TO THE ISSUANCE
2 OF ITINS.—

3 “(1) IN GENERAL.—The Secretary may issue
4 an individual taxpayer identification number to an
5 individual only if the requirements of paragraphs (2)
6 and (3) are met.

7 “(2) IN-PERSON APPLICATION.—The require-
8 ments of this paragraph are met if, with respect to
9 an application for an individual taxpayer identifica-
10 tion number—

11 “(A) the applicant submits an application
12 in person, using Form W-7 (or any successor
13 thereof) and including the required documenta-
14 tion, at a taxpayer assistance center of the In-
15 ternal Revenue Service, or

16 “(B) in the case of an applicant who re-
17 sides outside of the United States, the applicant
18 submits the application in person to an em-
19 ployee of the Internal Revenue Service or a des-
20 ignee of the Secretary at a United States diplo-
21 matic mission or consular post, together with
22 the required documentation.

23 “(3) INITIAL ON-SITE VERIFICATION OF DOCU-
24 MENTATION.—The requirements of this paragraph
25 are met if, with respect to each application, an em-

1 ployee of the Internal Revenue Service at the tax-
2 payer assistance center, or the employee or designee
3 described in paragraph (2)(B), as the case may be,
4 conducts an initial verification of the documentation
5 supporting the application submitted under para-
6 graph (2).

7 “(4) REQUIRED DOCUMENTATION.—For pur-
8 poses of this subsection—

9 “(A) required documentation includes such
10 documentation as the Secretary may require
11 that proves the individual’s identity and foreign
12 status, and

13 “(B) the Secretary may only accept origi-
14 nal documents.

15 “(5) EXCEPTIONS.—

16 “(A) MILITARY SPOUSES.—Paragraph (1)
17 shall not apply to the spouse, or the depend-
18 ents, without a social security number of a tax-
19 payer who is a member of the Armed Forces of
20 the United States.

21 “(B) TREATY BENEFITS.—Paragraph (1)
22 shall not apply to a nonresident alien applying
23 for an individual taxpayer identification number
24 for the purpose of claiming tax treaty benefits.

25 “(6) TERM.—

1 “(A) IN GENERAL.—An individual tax-
2 payer identification number issued after the
3 date of the enactment of this subsection shall
4 be valid only for the 5-year period which in-
5 cludes the taxable year of the individual for
6 which such number is issued and the 4 suc-
7 ceeding taxable years.

8 “(B) RENEWAL OF ITIN.—Such number
9 shall be valid for an additional 5-year period
10 only if it is renewed through an application
11 which satisfies the requirements under para-
12 graphs (2) and (3).

13 “(C) SPECIAL RULE FOR EXISTING
14 ITINS.—In the case of an individual with an in-
15 dividual taxpayer identification number issued
16 on or before the date of the enactment of this
17 subsection, such number shall not be valid after
18 the earlier of—

19 “(i) the end of the 3-year period be-
20 ginning on the date of the enactment of
21 this subsection, or

22 “(ii) the first taxable year beginning
23 after—

24 “(I) the date of the enactment of
25 this subsection, and

1 “(II) any taxable year for which
2 the individual (or, if a dependent, on
3 which the individual is included) did
4 not make a return.”.

5 (b) INTEREST.—Section 6611 of such Code is amend-
6 ed by redesignating subsection (h) as subsection (i) and
7 by inserting after subsection (g) the following new sub-
8 section:

9 “(h) SPECIAL RULE RELATING TO ITINS.—Notwith-
10 standing any other provision of this section, no interest
11 shall be allowed or paid to or on behalf of an individual
12 with respect to any overpayment until 45 days after an
13 individual taxpayer identification number is issued to the
14 individual.”.

15 (c) AUDIT BY TIGTA.—Not later than two years
16 after the date of the enactment of this Act, and every two
17 years thereafter, the Treasury Inspector General for Tax
18 Administration shall conduct an audit of the program of
19 the Internal Revenue Service for the issuance of individual
20 taxpayer identification numbers pursuant to section
21 6109(i) of the Internal Revenue Code of 1986. The report
22 required by this subsection shall be submitted to the Con-
23 gress.

24 (d) EFFECTIVE DATE.—

1 (1) SUBSECTION (a).—The amendment made
2 by subsection (a) shall apply to requests for indi-
3 vidual taxpayer identification numbers made after
4 the date of the enactment of this Act.

5 (2) SUBSECTION (b).—The amendment made
6 by subsection (b) shall apply to returns due, claims
7 filed, and refunds paid after the date of the enact-
8 ment of this Act.

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