

Public Law 87-397

October 5, 1961
[H. R. 8876]

AN ACT

To amend the Internal Revenue Code of 1954 to permit the use of identifying numbers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Taxes.
Account num-
bers.
68A Stat. 753.
26 USC 6101-
6109.

(a) **IDENTIFYING NUMBERS.**—Subchapter B of chapter 61 of the Internal Revenue Code of 1954 (miscellaneous provisions relating to information and returns) is amended by renumbering section 6109 as section 6110 and inserting after section 6108 the following new section:

"SEC. 6109. IDENTIFYING NUMBERS.

"(a) **SUPPLYING OF IDENTIFYING NUMBERS.**—When required by regulations prescribed by the Secretary or his delegate:

"(1) **INCLUSION IN RETURNS.**—Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

"(2) **FURNISHING NUMBER TO OTHER PERSONS.**—Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

"(3) **FURNISHING NUMBER OF ANOTHER PERSON.**—Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

"(b) **LIMITATION.**—

"(1) Except as provided in paragraph (2), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement, or other document with respect to another person.

"(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust.

"(c) **REQUIREMENT OF INFORMATION.**—For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person."

(b) **PENALTY FOR FAILURE TO SUPPLY IDENTIFYING NUMBER.**—Subchapter B of chapter 68 of such Code (relating to assessable penalties) is amended by adding at the end thereof the following new section:

"SEC. 6676. FAILURE TO SUPPLY IDENTIFYING NUMBERS.

"(a) **CIVIL PENALTY.**—If any person who is required by regulations prescribed under section 6109—

"(1) to include his identifying number in any return, statement, or other document,

"(2) to furnish his identifying number to another person, or

68A Stat. 828;
70 Stat. 90;
26 USC 6671-
6675.

"(3) to include in any return, statement, or other document made with respect to another person the identifying number of such other person,

fails to comply with such requirement at the time prescribed by such regulations, such person shall pay a penalty of \$5 for each such failure, unless it is shown that such failure is due to reasonable cause.

Penalty.

"(b) DEFICIENCY PROCEDURES NOT TO APPLY.—Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, and gift taxes) shall not apply in respect of the assessment or collection of any penalty imposed by subsection (a)."

68A Stat. 770.
26 USC 6211-6216.

(c) TECHNICAL AMENDMENTS.—

(1) The table of sections for subchapter B of chapter 61 of such Code is amended by striking out the last line and inserting in lieu thereof the following:

"Sec. 6109. Identifying numbers.

"Sec. 6110. Cross references."

(2) The table of sections for subchapter B of chapter 68 of such Code is amended by adding at the end thereof the following:

"Sec. 6676. Failure to supply identifying numbers."

(d) EFFECTIVE DATE.—Paragraph (1) of section 6109(a) of the Internal Revenue Code of 1954, as added by subsection (a) of this section, shall apply only in respect of returns, statements, and other documents relating to periods commencing after December 31, 1961. Paragraphs (2) and (3) of such section 6109(a) shall apply only in respect of returns, statements, or other documents relating to periods commencing after December 31, 1962.

Approved October 5, 1961.

Public Law 87-398

AN ACT

For the relief of the State of New Hampshire.

October 5, 1961
[S. 1942]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the State of New Hampshire the sum of \$65,049.93. The payment of such sum shall be in full satisfaction of all claims of the State of New Hampshire against the United States on account of judgments rendered against such State in connection with property damage caused by the crash of an aircraft which was owned by the United States and was, at the time of such crash (July 18, 1957), being operated by a member of the New Hampshire Air National Guard while on an active duty for training mission authorized by the National Guard Bureau, Department of Defense: *Provided,* That no part of the amount appropriated in this Act shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$1,000.

New Hampshire.
Relief.

Penalty.

Approved October 5, 1961.