

114TH CONGRESS
2D SESSION

H. R. 4459

To amend the Internal Revenue Code of 1986 to require the Secretary of the Treasury to issue identity protection personal identification numbers with respect to identity theft-related tax fraud.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 2016

Mrs. WAGNER 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 the Secretary of the Treasury to issue identity protection personal identification numbers with respect to identity theft-related tax fraud.

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 “Taxpayer Identity
5 Theft Protection Act”.

1 **SEC. 2. IDENTITY PROTECTION PERSONAL IDENTIFICA-**
2 **TION NUMBERS.**

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

6 “(i) USE OF IP PINS.—

7 “(1) IN GENERAL.—At the request of any indi-
8 vidual, the Secretary shall, after the individual’s true
9 identity has been established and verified, issue an
10 identity protection personal identification number to
11 such individual, and such number shall be used as
12 the identifying number for such individual for pur-
13 poses of this title.

14 “(2) IDENTITY PROTECTION PERSONAL IDENTI-
15 FICATION NUMBER DEFINED.—For purposes of
16 paragraph (1), an identity protection personal iden-
17 tification number is a number assigned by the Sec-
18 retary to a taxpayer to help prevent the misuse of
19 the social security account number of the taxpayer
20 on fraudulent Federal income tax returns.”.

21 (b) CONFORMING AMENDMENT.—Section 6109(d) of
22 such Code is amended by inserting “provided by sub-
23 section (i) or as” after “except as”.

24 (c) PUBLICITY OF IP PIN AVAILABILITY.—The Sec-
25 retary of the Treasury, or the Secretary’s delegate, shall
26 publicize the availability of the use of identity protection

1 personal identification numbers pursuant to section
2 6109(i) of the Internal Revenue Code of 1986, including
3 through electronic means.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to requests made after the date
6 of the enactment of this Act.

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