

114TH CONGRESS
2D SESSION

H. R. 6238

To direct the Secretary of the Treasury to establish a program for issuing identity protection personal identification numbers (IP PINs) to adopted children for purposes of tax administration.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2016

Mr. RODNEY DAVIS of Illinois (for himself, Ms. KUSTER, Mr. SEAN PATRICK MALONEY of New York, and Mr. PETERS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To direct the Secretary of the Treasury to establish a program for issuing identity protection personal identification numbers (IP PINs) to adopted children for purposes of tax administration.

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. ISSUANCE OF IP PINS TO ADOPTED CHILDREN.**

4 (a) IN GENERAL.—The Secretary of the Treasury, or
5 the Secretary’s designee, shall establish a program under
6 which the legal guardian of an adopted child may obtain
7 an identity protection personal identification number for
8 such child for the purpose of preventing individuals from

1 claiming tax benefits with respect to such child to which
2 such individuals are not entitled. Such Secretary (or des-
3 ignee) may, in connection with such program, require as
4 a condition of receiving any tax benefit under the Internal
5 Revenue Code of 1986 with respect to a child issued an
6 IP PIN under this subsection that the IP PIN of such
7 child be included on the return of tax with respect to which
8 such benefit is claimed.

9 (b) IDENTITY PROTECTION PERSONAL IDENTIFICA-
10 TION NUMBER.—For purposes of this section, the term
11 “identity protection personal identification number” or
12 “IP PIN” means a number assigned to an individual
13 under subsection (a) for the purpose of being used to iden-
14 tify such individual (either independently or in combina-
15 tion with the individual’s taxpayer identification number)
16 for purposes of the administration of the Internal Revenue
17 Code of 1986.

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