

112TH CONGRESS
2D SESSION

H. R. 4372

To amend the Internal Revenue Code of 1986 to require the social security number of the student and the employer identification number of the educational institution for purposes of education tax credits, to permanently allow disclosure of return information to prison officials to prevent prisoners from filing false and fraudulent tax returns, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 17, 2012

Mrs. BLACK (for herself, Mr. ROE of Tennessee, Mr. DUNCAN of Tennessee, Mr. FLEISCHMANN, Mrs. BLACKBURN, Mr. REED, Mr. ROKITA, and Mrs. ELLMERS) 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 social security number of the student and the employer identification number of the educational institution for purposes of education tax credits, to permanently allow disclosure of return information to prison officials to prevent prisoners from filing false and fraudulent tax returns, 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,*

1 **SECTION 1. SOCIAL SECURITY NUMBER AND EMPLOYER**
2 **IDENTIFICATION NUMBER REQUIRED FOR**
3 **EDUCATION TAX CREDITS.**

4 (a) IN GENERAL.—Paragraph (1) of section 25A(g)
5 of the Internal Revenue Code of 1986 is amended—

6 (1) by striking “taxpayer identification num-
7 ber” and inserting “social security number”, and

8 (2) by inserting “, and the employer identifica-
9 tion number of any institution to which qualified tui-
10 tion and related expenses were paid with respect to
11 such individual,” after “such individual”.

12 (b) OMISSION TREATED AS MATHEMATICAL OR
13 CLERICAL ERROR.—Subparagraph (J) of section
14 6213(g)(2) of such Code is amended by striking “TIN”
15 and inserting “social security number and employer identi-
16 fication number”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2011.

20 **SEC. 2. PERMANENT EXTENSION OF DISCLOSURE OF CER-**
21 **TAIN RETURN INFORMATION TO CERTAIN**
22 **PRISON OFFICIALS.**

23 (a) IN GENERAL.—Section 6103(k)(10) of the Inter-
24 nal Revenue Code of 1986 is amended by striking sub-
25 paragraph (D).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to disclosures after the date of the
3 enactment of this Act.

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