

112TH CONGRESS  
2D SESSION

# H. R. 6583

To require the Secretary of the Treasury to implement a program to prevent the fraudulent use of taxpayer identification numbers of residents of United States territories and possessions to be used to obtain a credit or refund on tax returns filed with the United States.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 2, 2012

Mr. DENT introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To require the Secretary of the Treasury to implement a program to prevent the fraudulent use of taxpayer identification numbers of residents of United States territories and possessions to be used to obtain a credit or refund on tax returns filed with the United States.

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. PROGRAM TO PREVENT FRAUDULENT USE OF**  
2 **TAXPAYER IDENTIFICATION NUMBERS OF**  
3 **RESIDENTS OF TERRITORIES AND POSSES-**  
4 **SIONS.**

5 The Secretary of the Treasury shall, in coordination  
6 with the territories and possessions of the United States,  
7 implement a program to prevent the fraudulent use of tax-  
8 payer identification numbers of residents of such terri-  
9 tories and possessions to obtain a refund or credit against  
10 any tax imposed by the Internal Revenue Code of 1986.  
11 Such program shall include a comparison of all income  
12 tax returns filed with the United States and any territory  
13 or possession of the United States, under the same tax-  
14 payer identification number.

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