S 2039

ITIN Reform Act of 2014

Congress: 113 (2013–2015, Ended)
Chamber: Senate
Policy Area: Taxation
Introduced: Feb 25, 2014
Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1049-1050)
Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1049-1050) (Feb 25, 2014)
Official Text: https://www.congress.gov/bill/113th-congress/senate-bill/2039

Sponsor

Name: Sen. Cornyn, John [R-TX]
Party: Republican • **State:** TX • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 25, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 4078	Identical bill	**Feb 25, 2014:** Referred to the House Committee on Ways and Means.

Summary (as of Feb 25, 2014)

ITIN Reform Act of 2014 - Amends the Internal Revenue Code to authorize the Secretary of the Treasury to issue an individual taxpayer identification number (ITIN) to an individual only if such individual: (1) submits an application for an ITIN in person at an Internal Revenue Service (IRS) taxpayer assistance center with required documentation, or (2) submits an application in person outside of the United States to an IRS employee or a designee of the Secretary at a U.S. diplomatic mission or consular post with required documentation. Exempts from this requirement military spouses or dependents, and nonresident aliens claiming tax treaty benefits.

Requires the Inspector General of the Department of the Treasury for Tax Administration to audit, on a biennial basis, the IRS program for issuance of ITINs pursuant to this Act and report to Congress on such audit.

Actions Timeline

- **Feb 25, 2014:** Introduced in Senate
- **Feb 25, 2014:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1049-1050)

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