

## HR 4078

### ITIN Reform Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 25, 2014

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 25, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4078>

### Sponsor

**Name:** Rep. Johnson, Sam [R-TX-3]

**Party:** Republican • **State:** TX • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Merchant, Kenny [R-TX-24]	R · TX		Apr 1, 2014

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 25, 2014

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
113 S 2039	Identical bill	Feb 25, 2014: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1049-1050)

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 such requirements: (1) the spouse, or the dependents, without a social security number of a taxpayer who is a member of the U.S. Armed Forces, and (2) 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**

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- **Feb 25, 2014:** Introduced in House
- **Feb 25, 2014:** Referred to the House Committee on Ways and Means.