

S 1397

ITIN Reform Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 20, 2015

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3186-3187)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3186-3187) (May 20, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/1397>

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	May 20, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 2478	Identical bill	May 20, 2015: Referred to the House Committee on Ways and Means.

ITIN Reform Act of 2015

Amends the Internal Revenue Code to authorize the Department 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 Treasury 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 Treasury Inspector General 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

- **May 20, 2015:** Introduced in Senate
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