

106TH CONGRESS  
2D SESSION

# H. R. 4661

To amend the Internal Revenue Code of 1986 to permit the disclosure of return information to verify the accuracy of information provided on applications for Federal student financial aid.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 14, 2000

Mr. HOEKSTRA (for himself and Mr. MORAN of Virginia) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit the disclosure of return information to verify the accuracy of information provided on applications for Federal student financial aid.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. VERIFICATION OF INFORMATION PROVIDED**  
4 **ON APPLICATIONS FOR FEDERAL STUDENT**  
5 **FINANCIAL AID.**

6 (a) IN GENERAL.—Subsection (l) of section 6103 of  
7 the Internal Revenue Code of 1986 (relating to disclosure  
8 of returns and return information for purposes other than

1 tax administration) is amended by adding at the end the  
2 following new paragraph:

3           “(18) DISCLOSURE OF RETURN INFORMATION  
4           TO VERIFY INFORMATION PROVIDED ON APPLICA-  
5           TIONS FOR FEDERAL STUDENT FINANCIAL AID.—

6           “(A) IN GENERAL.—The Secretary shall,  
7           upon written request from the Secretary of  
8           Education, disclose to officers and employees of  
9           the Department of Education return informa-  
10          tion with respect to a taxpayer who has sub-  
11          mitted to the Secretary of Education the com-  
12          mon financial reporting form prescribed under  
13          section 483 of the Higher Education Act of  
14          1965. Such return information shall be limited  
15          to—

16                   “(i) taxpayer identity information  
17                   with respect to such taxpayer,

18                   “(ii) the filing status of such tax-  
19                   payer, and

20                   “(iii) the adjusted gross income of  
21                   such taxpayer.

22           “(B) RESTRICTION ON USE OF DISCLOSED  
23          INFORMATION.—Return information disclosed  
24          under subparagraph (A) may be used by offi-  
25          cers and employees of the Department of Edu-

1 cation only for the purposes of, and to the ex-  
2 tent necessary in, verifying the information con-  
3 tained on the common financial reporting form  
4 referred to in subparagraph (A).”

5 (b) CONFORMING AMENDMENTS.—Section 6103(p)  
6 of such Code is amended—

7 (1) in paragraph (3)(A), by striking “or (17)”  
8 and inserting “(17), or (18)”;

9 (2) in paragraph (4), by striking “or (17)” and  
10 inserting “, (17), or (18)” in the matter preceding  
11 subparagraph (A); and

12 (3) in paragraph (4)(F)(ii), by striking “or  
13 (17)” and inserting “, (17), or (18)”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall take effect on the date of the enactment  
16 of this Act.

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