

109TH CONGRESS
1ST SESSION

H. R. 2756

To amend the Internal Revenue Code of 1986 to require the Secretary of the Treasury and the Commissioner of Social Security to disclose certain taxpayer returns and return information upon written request by an order from a State or local court in a family law proceeding.

IN THE HOUSE OF REPRESENTATIVES

JUNE 7, 2005

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

A BILL

To amend the Internal Revenue Code of 1986 to require the Secretary of the Treasury and the Commissioner of Social Security to disclose certain taxpayer returns and return information upon written request by an order from a State or local court in a family law proceeding.

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. DISCLOSURE OF RETURNS AND RETURN IN-**
4 **FORMATION TO THE COURT IN FAMILY LAW**
5 **PROCEEDINGS.**

6 (a) DISCLOSURE FROM INTERNAL REVENUE SERV-
7 ICE AND SOCIAL SECURITY ADMINISTRATION.—Sub-

1 section (l) of section 6103 of the Internal Revenue Code
2 of 1986 (relating to disclosure of returns and return infor-
3 mation for purposes other than tax administration) is
4 amended by adding at the end the following new para-
5 graph:

6 “(21) DISCLOSURE OF RETURNS AND RETURN
7 INFORMATION TO THE COURT IN FAMILY LAW PRO-
8 CEEDINGS.—

9 “(A) RETURNS AND RETURN INFORMA-
10 TION FROM INTERNAL REVENUE SERVICE.—
11 The Secretary shall, upon written request by an
12 order from a State or local court, disclose re-
13 turns and return information to such court for
14 purposes of, and only to the extent necessary
15 in, family law proceedings in such court.

16 “(B) RETURNS AND RETURN INFORMA-
17 TION FROM SOCIAL SECURITY ADMINISTRA-
18 TION.—The Commissioner of Social Security
19 shall, upon written request by an order from a
20 State or local court, disclose returns and return
21 information which have been disclosed to the
22 Social Security Administration as provided by
23 paragraph (1) or (5) of this subsection to such
24 court for purposes of, and only to the extent

1 necessary in, family law proceedings in such
2 court.”.

3 (b) SAFEGUARDS.—Paragraph (4) of section 6103(p)
4 of such Code (relating to safeguards) is amended—

5 (1) by striking “or (16)” the first place it ap-
6 pears and inserting “(16), or (21)”,

7 (2) in clause (i) of subparagraph (F) by strik-
8 ing “or (16)” and inserting “(16), or (21)”, and

9 (3) in the flush language following subpara-
10 graph (F) by striking “or (20)” each place it ap-
11 pears and inserting “(20), or (21)”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to court orders entered after the
14 date of the enactment of this Act.

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