

110<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 7082

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 29 (legislative day, SEPTEMBER 17), 2008

Received

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## AN ACT

To amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to disclose certain prisoner return information to the Federal Bureau of Prisons, and for other purposes.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Inmate Tax Fraud  
3 Prevention Act of 2008”.

4 **SEC. 2. DISCLOSURE OF PRISONER RETURN INFORMATION**  
5 **TO FEDERAL BUREAU OF PRISONS.**

6 (a) IN GENERAL.—Subsection (k) of section 6103 of  
7 the Internal Revenue Code of 1986 (relating to disclosure  
8 of certain return and return information for tax adminis-  
9 tration purposes) is amended by adding at the end the  
10 following new paragraph:

11 “(10) DISCLOSURE OF CERTAIN RETURN IN-  
12 FORMATION OF PRISONERS TO FEDERAL BUREAU OF  
13 PRISONS.—

14 “(A) IN GENERAL.—Under such proce-  
15 dures as the Secretary may prescribe, the Sec-  
16 retary may disclose to the head of the Federal  
17 Bureau of Prisons any return information with  
18 respect to individuals incarcerated in Federal  
19 prison whom the Secretary has determined may  
20 have filed or facilitated the filing of a false re-  
21 turn to the extent that the Secretary deter-  
22 mines that such disclosure is necessary to per-  
23 mit effective Federal tax administration.

24 “(B) RESTRICTION ON REDISCLOSURE.—  
25 Notwithstanding subsection (n), the head of the  
26 Federal Bureau of Prisons may not disclose any

1 information obtained under subparagraph (A)  
2 to any person other than an officer or employee  
3 of such Bureau.

4 “(C) RESTRICTION ON USE OF DISCLOSED  
5 INFORMATION.—Return information received  
6 under this paragraph shall be used only for  
7 purposes of and to the extent necessary in tak-  
8 ing administrative action to prevent the filing of  
9 false and fraudulent returns, including adminis-  
10 trative actions to address possible violations of  
11 administrative rules and regulations of the pris-  
12 on facility.

13 “(D) TERMINATION.—No disclosure may  
14 be made under this paragraph after December  
15 31, 2011.”.

16 (b) RECORDKEEPING.—Paragraph (4) of section  
17 6103(p) of such Code is amended by striking “(k)(8)”  
18 both places it appears and inserting “(k)(8) or (10)”.

19 (c) EVALUATION BY TREASURY INSPECTOR GEN-  
20 ERAL FOR TAX ADMINISTRATION.—Paragraph (3) of sec-  
21 tion 7803(d) of such Code is amended by striking “and”  
22 at the end of subparagraph (A), by striking the period  
23 at the end of subparagraph (B) and inserting “; and”,  
24 and by adding at the end the following new subparagraph:

1           “(C) not later than December 31, 2010,  
2           submit a written report to Congress on the im-  
3           plementation of section 6103(k)(10).”.

4           (d) **EFFECTIVE DATE.**—The amendments made by  
5 this section shall apply to disclosures made after Decem-  
6 ber 31, 2008.

7           (e) **ANNUAL REPORTS.**—The Secretary of the Treas-  
8 ury shall annually submit to Congress and make publicly  
9 available a report on the filing of false and fraudulent re-  
10 turns by individuals incarcerated in Federal and State  
11 prisons. Such report shall include statistics on the number  
12 of false and fraudulent returns associated with each Fed-  
13 eral and State prison.

14 **SEC. 3. RESTORATION OF CERTAIN JUDICIAL SURVIVORS’**  
15 **ANNUITIES.**

16           (a) **IN GENERAL.**—Section 376 of title 28, United  
17 States Code, is amended by adding at the end the fol-  
18 lowing:

19           “(x) In the case of a widow or widower whose annuity  
20 under clause (i) or (ii) of subsection (h)(1) is terminated  
21 because of remarriage before attaining 55 years of age,  
22 the annuity shall be restored at the same rate commencing  
23 on the day the remarriage is dissolved by death, divorce,  
24 or annulment, if—

1           “(1) the widow or widower elects to receive this  
2 annuity instead of any other survivor annuity to  
3 which such widow or widower may be entitled, under  
4 this chapter or under another retirement system for  
5 Government employees, by reason of the remarriage;  
6 and

7           “(2) any payment made to such widow or wid-  
8 ower under subsection (o) or (p) on termination of  
9 the annuity is returned to the Judicial Survivors’  
10 Annuities Fund.”.

11       (b) CONFORMING AMENDMENT.—Section 376(h)(2)  
12 of title 28, United States Code, is amended by striking  
13 the period at the end and inserting “, subject to subsection  
14 (x).”.

15       (c) EFFECTIVE DATE.—

16           (1) IN GENERAL.—This section and the amend-  
17 ments made by this section shall take effect on the  
18 first day of the first month beginning at least 30  
19 days after the date of the enactment of this Act and  
20 shall apply in the case of a remarriage which is dis-  
21 solved by death, divorce, or annulment on or after  
22 such first day.

23           (2) LIMITED RETROACTIVE EFFECT.—

24           (A) IN GENERAL.—In the case of a remar-  
25 riage which is dissolved by death, divorce, or

1 annulment within the 4-year period ending on  
2 the day before the effective date of this section,  
3 the amendments made by this section shall  
4 apply only if the widow or widower satisfies the  
5 requirements of paragraphs (1) and (2) of sec-  
6 tion 376(x) of title 28, United States Code (as  
7 amended by this section) before—

8 (i) the end of the 1-year period begin-  
9 ning on the effective date of this section;

10 or

11 (ii) such later date as Director of the  
12 Administrative Office of the United States  
13 Courts may by regulation prescribe.

14 (B) RESTORATION.—If the requirements of  
15 paragraph (1) are satisfied, the survivor annu-  
16 ity shall be restored, commencing on the date  
17 the remarriage was dissolved by death, annul-  
18 ment, or divorce, at the rate which was in effect  
19 when the annuity was terminated.

20 (C) LUMP-SUM PAYMENT.—Any amounts  
21 becoming payable to the widow or widower  
22 under this subsection for the period beginning  
23 on the date on which the annuity was termi-  
24 nated and ending on the date on which periodic

1 annuity payments resume shall be payable in a  
2 lump-sum payment.

Passed the House of Representatives September 27,  
2008.

Attest: LORRAINE C. MILLER,  
*Clerk.*