

111TH CONGRESS
1ST SESSION

S. 1119

To amend the Internal Revenue Code of 1986 to provide taxpayer notification of suspected identity theft.

IN THE SENATE OF THE UNITED STATES

MAY 21, 2009

Mrs. LINCOLN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide taxpayer notification of suspected identity theft.

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. TAXPAYER NOTIFICATION OF SUSPECTED**
4 **IDENTITY THEFT.**

5 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
6 enue Code of 1986 (relating to miscellaneous provisions)
7 is amended by adding at the end the following new section:

1 **“SEC. 7529. NOTIFICATION OF SUSPECTED IDENTITY**
2 **THEFT.**

3 “If, in the course of an investigation under section
4 7206 (relating to fraud and false statements) or 7207 (re-
5 lating to fraudulent returns, statements, or other docu-
6 ments), the Secretary determines that there was or may
7 have been an unauthorized use of the identity of the tax-
8 payer or dependents, the Secretary shall—

9 “(1) as soon as practicable and without jeop-
10 ardizing such investigation, notify the taxpayer of
11 such determination, and

12 “(2) if any person is criminally charged by in-
13 dictment or information under either of such sec-
14 tions, notify such taxpayer as soon as practicable of
15 such charge.”.

16 (b) CLERICAL AMENDMENT.—The table of sections
17 for chapter 77 of the Internal Revenue Code of 1986 is
18 amended by adding at the end the following new item:

“Sec. 7529. Notification of suspected identity theft.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to determinations made after the
21 date of the enactment of this Act.

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