

105TH CONGRESS
1ST SESSION

H. R. 1741

To amend the Internal Revenue Code of 1986 to allow taxpayers in the process of adopting a child to use alternative information, rather than a TIN, to claim the dependency exemption for the child.

IN THE HOUSE OF REPRESENTATIVES

MAY 22, 1997

Ms. PRYCE of Ohio 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 allow taxpayers in the process of adopting a child to use alternative information, rather than a TIN, to claim the dependency exemption for the child.

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. USE OF ALTERNATIVE INFORMATION, RATHER**
4 **THAN TIN, TO CLAIM DEPENDENCY EXEMP-**
5 **TION FOR CHILD IN PROCESS OF ADOPTION.**

6 (a) IN GENERAL.—Subsection (e) of section 151 of
7 the Internal Revenue Code of 1986 (relating to allowance

1 of deductions for personal exemptions) is amended to read
2 as follows:

3 “(e) IDENTIFYING INFORMATION REQUIRED.—

4 “(1) Except as provided in paragraph (2), no
5 exemption shall be allowed under this section with
6 respect to any individual unless the TIN of such in-
7 dividual is included on the return claiming the ex-
8 emption.

9 “(2) SPECIAL RULES FOR INDIVIDUALS IN
10 PROCESS OF ADOPTION.—In the case of an individ-
11 ual whom the taxpayer is in the process of adopting,
12 the taxpayer may substitute for the TIN required
13 under paragraph (1)—

14 “(A) if such individual is a citizen or resi-
15 dent of the United States, the words ‘adoption
16 pending’ on the return and, attached to the re-
17 turn, a copy of documentation from an adoption
18 agency (or a legal authority) showing that the
19 individual was placed in the taxpayer’s home
20 for legal adoption,

21 “(B) if such individual is not a citizen or
22 resident of the United States, an ITIN (as de-
23 fined by the Secretary in regulations), or

24 “(C) such information as the Secretary
25 may specify with respect to such adoption.”

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 this section shall apply to taxable years ending after the
3 date of the enactment of this Act.

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