

112TH CONGRESS  
1ST SESSION

# S. 1367

To amend the Internal Revenue Code of 1986 to permit information sharing with respect to prison inmate information, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

JULY 14, 2011

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

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## A BILL

To amend the Internal Revenue Code of 1986 to permit information sharing with respect to prison inmate information, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Prisoner Fraud Reduc-  
5 tion Act of 2011”.

6 **SEC. 2. REQUIREMENT FOR PRISONS LOCATED IN U.S. TO**  
7 **PROVIDE INFORMATION TO IRS.**

8 (a) IN GENERAL.—Not later than December 1, 2011,  
9 and annually thereafter, the Director of the Federal Bu-  
10 reau of Prisons and the head of each State prison system

1 located in the United States shall provide to the Commis-  
2 sioner of the Internal Revenue Service, in electronic for-  
3 mat and in a manner to be determined by such Commis-  
4 sioner, the following information with respect to each in-  
5 mate incarcerated within such prison system for any por-  
6 tion of the 3-calendar-year period ending with November  
7 15 of the year of the report—

- 8 (1) first, middle, and last name;
- 9 (2) date of birth;
- 10 (3) institution of current incarceration or, for  
11 released inmates, most recent incarceration;
- 12 (4) prison-assigned inmate number;
- 13 (5) the date of incarceration;
- 14 (6) date of release or anticipated date of re-  
15 lease;
- 16 (7) date of work release, if any;
- 17 (8) taxpayer identification number;
- 18 (9) last known address; and
- 19 (10) such additional information as such Com-  
20 missioner may request.

21 (b) **FORMAT.**—Not later than 180 days after the date  
22 of the enactment of this Act, the Commissioner of the In-  
23 ternal Revenue Service shall determine and publish in the  
24 Federal Register the specifications for the electronic for-  
25 mat of the information described in subsection (a).

1           (c) NOTIFICATION TO FEDERAL BUREAU OF PRIS-  
2       ONS AND STATE AGENCIES.—Not later than July 1, 2012,  
3       and annually thereafter, the Commissioner of the Internal  
4       Revenue Service shall notify the Director of the Federal  
5       Bureau of Prisons and the head of each State prison sys-  
6       tem of any individuals believed to be incarcerated in the  
7       jurisdiction of each such person who the Commissioner  
8       has determined may have filed or facilitated the filing of  
9       a false or fraudulent Federal tax return. Such notification  
10      shall identify each such incarcerated individual by name,  
11      taxpayer identification number, Federal or State prison  
12      system identifucation number (if known to the Commis-  
13      sioner), and any other available identifying information,  
14      and shall provide a description of the false or fraudulent  
15      filing.

16   **SEC. 3. EXTENSION OF DISCLOSURE AUTHORITY WITH RE-**  
17                                   **SPECT TO PRISON OFFICIALS.**

18           Paragraph (10) of section 6103(k) of the Internal  
19      Revenue Code of 1986 is amended by striking subpara-  
20      graph (D).

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