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(Original Signature of Member)

114TH CONGRESS  
1ST SESSION

# H. R.

To amend title 18, United States Code, to add certain tax-related crimes to the definition of aggravated identity theft, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. MARCHANT introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# A BILL

To amend title 18, United States Code, to add certain tax-related crimes to the definition of aggravated identity theft, 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 “Taxpayer Identity  
5 Theft Prevention and Enforcement Act of 2015”.

6 **SEC. 2. TAX-RELATED CRIMES.**

7 Section 1028A(c) of title 18, United States Code, is  
8 amended—

1           (1) by striking “or” at the end of paragraph  
2           (10);

3           (2) by striking the period in paragraph (11)  
4           and adding a semicolon; and

5           (3) by adding at the end the following:

6           “(12) any provision of subchapter A of chapter  
7           75 of the Internal Revenue Code of 1986 (relating  
8           to crimes under the Internal Revenue Code); or

9           “(13) any of the following when committed in  
10          connection with the filing of a return of tax under  
11          subtitle A of the Internal Revenue Code of 1986:

12                   “(A) Section 286 (relating to conspiracy to  
13                   defraud the Government with respect to  
14                   claims).

15                   “(B) Section 287 (relating to false, ficti-  
16                   tious or fraudulent claims).

17                   “(C) Section 371 (relating to conspiracy to  
18                   commit any offense against the United States,  
19                   or to defraud the United States).”.