

“(g) CROSS REFERENCE.—

“For provision treating one-half of social security benefits as subject to withholding under this section, see section 871(a)(3).”

(3) DISCLOSURE OF INFORMATION TO SOCIAL SECURITY ADMINISTRATION OR RAILROAD RETIREMENT BOARD.—

(A) **IN GENERAL.**—Subsection (h) of section 6103 of such Code (relating to disclosure to certain Federal officers and employees for purposes of tax administration, etc.) is amended by adding at the end thereof the following new paragraph: 26 USC 6103.

“(6) **WITHHOLDING OF TAX FROM SOCIAL SECURITY BENEFITS.**—Upon written request of the payor agency, the Secretary may disclose available return information from the master files of the Internal Revenue Service with respect to the address and status of an individual as a nonresident alien or as a citizen or resident of the United States to the Social Security Administration or the Railroad Retirement Board (whichever is appropriate) for purposes of carrying out its responsibilities for withholding tax under section 1441 from social security benefits (as defined in section 86(d)).”

Ante, p. 80.

(B) **CONFORMING AMENDMENT.**—Paragraph (4) of section 6103(p) of such Code (relating to safeguards) is amended by inserting “(h)(6),” after “(h)(2),” in the material preceding subparagraph (A) and in subparagraph (F)(ii), thereof. 26 USC 6103.

(C) **DISCLOSURE BY FINANCIAL INSTITUTIONS.**—Section 1113 of the Right to Financial Privacy Act of 1978 (92 Stat. 3706; 12 U.S.C. 3413) is amended by adding at the end thereof the following new subsection:

“(k)(1) Nothing in this title shall apply to the disclosure by the financial institution of the name and address of any customer to the Department of the Treasury, the Social Security Administration, or the Railroad Retirement Board, where the disclosure of such information is necessary to, and such information is used solely for the purpose of, the proper administration of section 1441 of the Internal Revenue Code of 1954, title II of the Social Security Act, or the Railroad Retirement Act of 1974.

Information disclosure.

“(2) Notwithstanding any other provision of law, any request authorized by paragraph (1) (and the information contained therein) may be used by the financial institution or its agents solely for the purpose of providing the customer’s name and address to the Department of the Treasury, the Social Security Administration, or the Railroad Retirement Board and shall be barred from redisclosure by the financial institution or its agents.”

26 USC 1441; 42 USC 401; 45 USC 231t.

(d) **SOCIAL SECURITY BENEFITS TREATED AS UNITED STATES SOURCED.**—Subsection (a) of section 861 of such Code (relating to income from sources within the United States) is amended by adding at the end thereof the following new paragraph:

26 USC 861.

“(8) **SOCIAL SECURITY BENEFITS.**—Any social security benefit (as defined in section 86(d)).”

Ante, p. 80.

(e) TRANSFERS TO TRUST FUNDS.—

42 USC 401 note.

(1) **IN GENERAL.**—There are hereby appropriated to each payor fund amounts equivalent to the aggregate increase in tax liabilities under chapter 1 of the Internal Revenue Code of 1954 which is attributable to the application of sections 86 and 871(a)(3) of such Code (as added by this section) to payments from such payor fund.

26 USC 1 *et seq.*

Ante, p. 80.