

Internal Revenue Service

Number: **INFO 2001-0302**

Release Date: 12/31/2001

Index No.: 151.03-00

December 6, 2001

The Honorable Nick Lampson
U.S. House of Representatives
Washington, D.C. 20515-4309

Attention: Abby Shannon

Dear Mr. Lampson:

Commissioner Rossotti asked me to respond to your inquiry dated September 5, 2001, about "international parental abductions." As Chairman of the Congressional Missing and Exploited Children's Caucus, you expressed concern that the law does not allow the dependency exemption to a parent of a child abducted by the other parent and taken to another country.

Certain tax-favored provisions of the Internal Revenue Code are available only to a taxpayer with a dependent or qualifying child. Internal Revenue Service Publication 553, which you referred to, alerts taxpayers to the recent amendment of §151 of the Code. Under § 151, as amended, the dependency exemption and other provisions are available to an otherwise qualifying taxpayer who is a parent of a child presumed by law enforcement authorities to have been kidnapped by someone who is not a family member.

According to debate on the floor of the United States House of Representatives, the bill was "narrowly targeted and applies only when a child is abducted by a nonfamily member." (146 CONG. REC. H8069, daily ed. Sept 26, 2000, statement of Mr. Coyne.) To provide similar treatment in § 151 to the parent of a child abducted by a family member would require further amendment of the statute.

I hope this information is helpful. Please call Victoria Driscoll, Identification Number 50-02014, at 622-4920, if you have any questions.

Sincerely,

Robert A. Berkovsky
Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)