

is in excess of the tax imposed on such kerosene under section 4041 or 4081 of such Code, as the case may be.

“(5) APPLICABLE LAWS.—For purposes of this subsection, rules similar to the rules of section 6427(j) of the Internal Revenue Code of 1986 shall apply.”

FORMAT FOR FILING

Pub. L. 108-357, title III, § 301(e), Oct. 22, 2004, 118 Stat. 1463, provided that: “The Secretary of the Treasury shall describe the electronic format for filing claims described in section 6427(i)(3)(B) of the Internal Revenue Code of 1986 (as amended by subsection (c)(10)(C)) not later than December 31, 2004.”

EXTENSION OF PERIOD FOR CLAIMING REFUNDS FOR ALCOHOL FUELS

Section 1601(g)(1) of Pub. L. 105-34 provided that: “Notwithstanding section 6427(i)(3)(C) of the Internal Revenue Code of 1986, a claim filed under section 6427(f) of such Code for any period after September 30, 1995, and before October 1, 1996, shall be treated as timely filed if filed before the 60th day after the date of the enactment of this Act [Aug. 5, 1997].”

TREATMENT OF AMENDMENT BY SECTION 10502(c)(4) OF PUB. L. 100-203

Section 2001(d)(7)(A) of Pub. L. 100-647 provided that: “The amendment made by section 10502(c)(4) of the Revenue Act of 1987 [Pub. L. 100-203, amending this section] shall be treated as if included in the amendments made by section 1703 of the Reform Act [Pub. L. 99-514, see Tables for classification] except that references to section 4091 of the Internal Revenue Code of 1986 shall not apply to sales before April 1, 1988.”

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

STUDY OF TAXICAB FUEL RATES

Section 511(e)(4) of Pub. L. 97-424 directed Secretary of the Treasury or his delegate to conduct a study of reduced rate of fuels taxes provided for taxicabs by section 6427(e) of the Internal Revenue Code, and transmit a report on study to Congress, together with such recommendations as he may deem advisable, not later than Jan. 1, 1984.

§ 6428. 2008 recovery rebates for individuals

(a) In general

In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2008 an amount equal to the lesser of—

- (1) net income tax liability, or
- (2) \$600 (\$1,200 in the case of a joint return).

(b) Special rules

(1) In general

In the case of a taxpayer described in paragraph (2)—

- (A) the amount determined under subsection (a) shall not be less than \$300 (\$600 in the case of a joint return), and
- (B) the amount determined under subsection (a) (after the application of subparagraph (A)) shall be increased by the product

of \$300 multiplied by the number of qualifying children (within the meaning of section 24(c)) of the taxpayer.

(2) Taxpayer described

A taxpayer is described in this paragraph if the taxpayer—

- (A) has qualifying income of at least \$3,000, or
- (B) has—
 - (i) net income tax liability which is greater than zero, and
 - (ii) gross income which is greater than the sum of the basic standard deduction plus the exemption amount (twice the exemption amount in the case of a joint return).

(c) Treatment of credit

The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

(d) Limitation based on adjusted gross income

The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by 5 percent of so much of the taxpayer's adjusted gross income as exceeds \$75,000 (\$150,000 in the case of a joint return).

(e) Definitions

For purposes of this section—

(1) Qualifying income

The term “qualifying income” means—

- (A) earned income,
- (B) social security benefits (within the meaning of section 86(d)), and
- (C) any compensation or pension received under chapter 11, chapter 13, or chapter 15 of title 38, United States Code.

(2) Net income tax liability

The term “net income tax liability” means the excess of—

- (A) the sum of the taxpayer's regular tax liability (within the meaning of section 26(b)) and the tax imposed by section 55 for the taxable year, over
- (B) the credits allowed by part IV (other than section 24 and subpart C thereof) of subchapter A of chapter 1.

(3) Eligible individual

The term “eligible individual” means any individual other than—

- (A) any nonresident alien individual,
- (B) any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, and
- (C) an estate or trust.

(4) Earned income

The term “earned income” has the meaning set forth in section 32(c)(2) except that such term shall not include net earnings from self-employment which are not taken into account in computing taxable income.

(5) Basic standard deduction; exemption amount

The terms “basic standard deduction” and “exemption amount” shall have the same re-

spective meanings as when used in section 6012(a).

(f) Coordination with advance refunds of credit

(1) In general

The amount of credit which would (but for this paragraph) be allowable under this section shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer under subsection (g). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

(2) Joint returns

In the case of a refund or credit made or allowed under subsection (g) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

(g) Advance refunds and credits

(1) In general

Each individual who was an eligible individual for such individual's first taxable year beginning in 2007 shall be treated as having made a payment against the tax imposed by chapter 1 for such first taxable year in an amount equal to the advance refund amount for such taxable year.

(2) Advance refund amount

For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such first taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

(3) Timing of payments

The Secretary shall, subject to the provisions of this title, refund or credit any overpayment attributable to this section as rapidly as possible. No refund or credit shall be made or allowed under this subsection after December 31, 2008.

(4) No interest

No interest shall be allowed on any overpayment attributable to this section.

(h) Identification number requirement

(1) In general

No credit shall be allowed under subsection (a) to an eligible individual who does not include on the return of tax for the taxable year—

(A) such individual's valid identification number,

(B) in the case of a joint return, the valid identification number of such individual's spouse, and

(C) in the case of any qualifying child taken into account under subsection (b)(1)(B), the valid identification number of such qualifying child.

(2) Valid identification number

For purposes of paragraph (1), the term "valid identification number" means a social security number issued to an individual by the Social Security Administration. Such term

shall not include a TIN issued by the Internal Revenue Service.

(3) Special rule for members of the Armed Forces

Paragraph (1) shall not apply to a joint return where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year.

(Added Pub. L. 107-16, title I, §101(b)(1), June 7, 2001, 115 Stat. 42; amended Pub. L. 107-147, title IV, §411(a), Mar. 9, 2002, 116 Stat. 44; Pub. L. 110-185, title I, §101(a), Feb. 13, 2008, 122 Stat. 613; Pub. L. 110-245, title I, §§101(a), 102(b), June 17, 2008, 122 Stat. 1625.)

TERMINATION OF SECTION

For termination of section by section 901 of Pub. L. 107-16, see Effective and Termination Dates note below.

PRIOR PROVISIONS

A prior section 6428, added Pub. L. 94-12, title I, §101(a), Mar. 29, 1975, 89 Stat. 27; amended Pub. L. 97-34, title I, §101(b)(1), Aug. 13, 1981, 95 Stat. 182; Pub. L. 97-448, title I, §101(a)(2), Jan. 12, 1983, 96 Stat. 2365, related to the 1981 rate reduction tax credit, prior to repeal by Pub. L. 101-508, title XI, §11801(a)(47), Nov. 5, 1990, 104 Stat. 1388-522.

AMENDMENTS

2008—Pub. L. 110-185 amended section generally. Prior to amendment, section allowed eligible individuals a tax credit for the 2001 tax year and provided for certain advance refunds for the 2000 tax year.

Subsec. (e)(4). Pub. L. 110-245, §102(b), substituted "except that" for "except that—", struck out "(B)" before "such term shall", and struck out subpar. (A) which read as follows: "subclause (II) of subparagraph (B)(vi) thereof shall be applied by substituting 'January 1, 2009' for 'January 1, 2008', and".

Subsec. (h)(3). Pub. L. 110-245, §101(a), added par. (3). 2002—Subsec. (b). Pub. L. 107-147, §411(a)(1), amended heading and text of subsec. (b) generally. Prior to amendment, text read as follows: "The credit allowed by subsection (a) shall not exceed the excess (if any) of—

"(1) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55, over

"(2) the sum of the credits allowable under part IV of subchapter A of chapter 1 (other than the credits allowable under subpart C thereof, relating to refundable credits)."

Subsec. (d). Pub. L. 107-147, §411(a)(2)(A), amended heading and text of subsec. (d) generally. Prior to amendment, text read as follows:

"(1) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

"(A) IN GENERAL.—The amount of credit which would (but for this paragraph) be allowable under this section shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer under subsection (e). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

"(B) JOINT RETURNS.—In the case of a refund or credit made or allowed under subsection (e) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

"(2) COORDINATION WITH ESTIMATED TAX.—The credit under this section shall be treated for purposes of section 6654(f) in the same manner as a credit under subpart A of part IV of subchapter A of chapter 1."

Subsec. (e)(2). Pub. L. 107-147, §411(a)(2)(B), reenacted heading without change and amended text of par. (2)

generally. Prior to amendment, text read as follows: “For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such first taxable year if this section (other than subsection (d) and this subsection) had applied to such taxable year.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-245, title I, §101(b), June 17, 2008, 122 Stat. 1625, provided that: “The amendments made by this section [amending this section] shall take effect as if included in the amendments made by section 101 of the Economic Stimulus Act of 2008 [Pub. L. 110-185].”

Amendment by section 102(b) of Pub. L. 110-245 applicable to taxable years ending after December 31, 2007, see section 102(d) of Pub. L. 110-245, set out as a note under section 32 of this title.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-147 effective as if included in the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16, to which such amendment relates, see section 411(x) of Pub. L. 107-147, set out as a note under section 25B of this title.

EFFECTIVE AND TERMINATION DATES

Section applicable to taxable years beginning after Dec. 31, 2000, see section 101(d)(1) of Pub. L. 107-16, set out as an Effective and Termination Dates of 2001 Amendment note under section 1 of this title.

Section inapplicable to taxable, plan, or limitation years beginning after Dec. 31, 2012, and the Internal Revenue Code of 1986 to be applied and administered to such years as if it had never been enacted, see section 901 of Pub. L. 107-16, set out as an Effective and Termination Dates of 2001 Amendment note under section 1 of this title.

ECONOMIC RECOVERY PAYMENT TO RECIPIENTS OF SOCIAL SECURITY, SUPPLEMENTAL SECURITY INCOME, RAILROAD RETIREMENT BENEFITS, AND VETERANS DISABILITY COMPENSATION OR PENSION BENEFITS

Pub. L. 111-5, div. B, title II, §2201, Feb. 17, 2009, 123 Stat. 450, provided that:

“(a) AUTHORITY TO MAKE PAYMENTS.—

“(1) ELIGIBILITY.—

“(A) IN GENERAL.—Subject to paragraph (5)(B), the Secretary of the Treasury shall disburse a \$250 payment to each individual who, for any month during the 3-month period ending with the month which ends prior to the month that includes the date of the enactment of this Act [Feb. 17, 2009], is entitled to a benefit payment described in clause (i), (ii), or (iii) of subparagraph (B) or is eligible for a SSI cash benefit described in subparagraph (C).

“(B) BENEFIT PAYMENT DESCRIBED.—For purposes of subparagraph (A):

“(i) TITLE II BENEFIT.—A benefit payment described in this clause is a monthly insurance benefit payable (without regard to sections 202(j)(1) and 223(b) of the Social Security Act (42 U.S.C. 402(j)(1), 423(b)) [] under—

“(I) section 202(a) of such Act (42 U.S.C. 402(a));

“(II) section 202(b) of such Act (42 U.S.C. 402(b));

“(III) section 202(c) of such Act (42 U.S.C. 402(c));

“(IV) section 202(d)(1)(B)(ii) of such Act (42 U.S.C. 402(d)(1)(B)(ii));

“(V) section 202(e) of such Act (42 U.S.C. 402(e));

“(VI) section 202(f) of such Act (42 U.S.C. 402(f));

“(VII) section 202(g) of such Act (42 U.S.C. 402(g));

“(VIII) section 202(h) of such Act (42 U.S.C. 402(h));

“(IX) section 223(a) of such Act (42 U.S.C. 423(a));

“(X) section 227 of such Act (42 U.S.C. 427); or

“(XI) section 228 of such Act (42 U.S.C. 428).

“(ii) RAILROAD RETIREMENT BENEFIT.—A benefit payment described in this clause is a monthly annuity or pension payment payable (without regard to section 5(a)(ii) of the Railroad Retirement Act of 1974 (45 U.S.C. 231d(a)(ii))) under—

“(I) section 2(a)(1) of such Act (45 U.S.C. 231a(a)(1));

“(II) section 2(c) of such Act (45 U.S.C. 231a(c));

“(III) section 2(d)(1)(i) of such Act (45 U.S.C. 231a(d)(1)(i));

“(IV) section 2(d)(1)(ii) of such Act (45 U.S.C. 231a(d)(1)(ii));

“(V) section 2(d)(1)(iii)(C) of such Act to an adult disabled child (45 U.S.C. 231a(d)(1)(iii)(C));

“(VI) section 2(d)(1)(iv) of such Act (45 U.S.C. 231a(d)(1)(iv));

“(VII) section 2(d)(1)(v) of such Act (45 U.S.C. 231a(d)(1)(v)); or

“(VIII) section 7(b)(2) of such Act (45 U.S.C. 231f(b)(2)) with respect to any of the benefit payments described in clause (i) of this subparagraph.

“(iii) VETERANS BENEFIT.—A benefit payment described in this clause is a compensation or pension payment payable under—

“(I) section 1110, 1117, 1121, 1131, 1141, or 1151 of title 38, United States Code;

“(II) section 1310, 1312, 1313, 1315, 1316, or 1318 of title 38, United States Code;

“(III) section 1513, 1521, 1533, 1536, 1537, 1541, 1542, or 1562 of title 38, United States Code; or

“(IV) section 1805, 1815, or 1821 of title 38, United States Code,

to a veteran, surviving spouse, child, or parent as described in paragraph (2), (3), (4)(A)(ii), or (5) of section 101, title 38, United States Code, who received that benefit during any month within the 3 month period ending with the month which ends prior to the month that includes the date of the enactment of this Act [Feb. 17, 2009].

“(C) SSI CASH BENEFIT DESCRIBED.—A SSI cash benefit described in this subparagraph is a cash benefit payable under section 1611 (other than under subsection (e)(1)(B) of such section) or 1619(a) of the Social Security Act (42 U.S.C. 1382, 1382h[(a)]).

“(2) REQUIREMENT.—A payment shall be made under paragraph (1) only to individuals who reside in 1 of the 50 States, the District of Columbia, Puerto Rico, Guam, the United States Virgin Islands, American Samoa, or the Northern Mariana Islands. For purposes of the preceding sentence, the determination of the individual’s residence shall be based on the current address of record under a program specified in paragraph (1).

“(3) NO DOUBLE PAYMENTS.—An individual shall be paid only 1 payment under this section, regardless of whether the individual is entitled to, or eligible for, more than 1 benefit or cash payment described in paragraph (1).

“(4) LIMITATION.—A payment under this section shall not be made—

“(A) in the case of an individual entitled to a benefit specified in paragraph (1)(B)(i) or paragraph (1)(B)(ii)(VIII) if, for the most recent month of such individual’s entitlement in the 3-month period described in paragraph (1), such individual’s benefit under such paragraph was not payable by reason of subsection (x) or (y) of section 202 [of] the Social Security Act (42 U.S.C. 402) or section 1129A of such Act (42 U.S.C. 1320a-8a);

“(B) in the case of an individual entitled to a benefit specified in paragraph (1)(B)(iii) if, for the most recent month of such individual’s entitlement in the 3 month period described in paragraph (1), such individual’s benefit under such paragraph was not payable, or was reduced, by reason of section 1505, 5313, or 5313B of title 38, United States Code;

“(C) in the case of an individual entitled to a benefit specified in paragraph (1)(C) if, for such most recent month, such individual’s benefit under such paragraph was not payable by reason of subsection (e)(1)(A) or (e)(4) of section 1611 (42 U.S.C. 1382) or section 1129A of such Act (42 U.S.C. 1320a-8a); or

“(D) in the case of any individual whose date of death occurs before the date on which the individual is certified under subsection (b) to receive a payment under this section.

“(5) TIMING AND MANNER OF PAYMENTS.—

“(A) IN GENERAL.—The Secretary of the Treasury shall commence disbursing payments under this section at the earliest practicable date but in no event later than 120 days after the date of enactment of this Act [Feb. 17, 2009]. The Secretary of the Treasury may disburse any payment electronically to an individual in such manner as if such payment was a benefit payment or cash benefit to such individual under the applicable program described in subparagraph (B) or (C) of paragraph (1).

“(B) DEADLINE.—No payments shall be disbursed under this section after December 31, 2010, regardless of any determinations of entitlement to, or eligibility for, such payments made after such date.

“(b) IDENTIFICATION OF RECIPIENTS.—The Commissioner of Social Security, the Railroad Retirement Board, and the Secretary of Veterans Affairs shall certify the individuals entitled to receive payments under this section and provide the Secretary of the Treasury with the information needed to disburse such payments. A certification of an individual shall be unaffected by any subsequent determination or redetermination of the individual’s entitlement to, or eligibility for, a benefit specified in subparagraph (B) or (C) of subsection (a)(1).

“(c) TREATMENT OF PAYMENTS.—

“(1) PAYMENT TO BE DISREGARDED FOR PURPOSES OF ALL FEDERAL AND FEDERALLY ASSISTED PROGRAMS.—A payment under subsection (a) shall not be regarded as income and shall not be regarded as a resource for the month of receipt and the following 9 months, for purposes of determining the eligibility of the recipient (or the recipient’s spouse or family) for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.

“(2) PAYMENT NOT CONSIDERED INCOME FOR PURPOSES OF TAXATION.—A payment under subsection (a) shall not be considered as gross income for purposes of the Internal Revenue Code of 1986.

“(3) PAYMENTS PROTECTED FROM ASSIGNMENT.—The provisions of sections 207 and 1631(d)(1) of the Social Security Act (42 U.S.C. 407, 1383(d)(1)), section 14(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231m(a)), and section 5301 of title 38, United States Code, shall apply to any payment made under subsection (a) as if such payment was a benefit payment or cash benefit to such individual under the applicable program described in subparagraph (B) or (C) of subsection (a)(1).

“(4) PAYMENTS SUBJECT TO OFFSET.—Notwithstanding paragraph (3), for purposes of section 3716 of title 31, United States Code, any payment made under this section shall not be considered a benefit payment or cash benefit made under the applicable program described in subparagraph (B) or (C) of subsection (a)(1) and all amounts paid shall be subject to offset to collect delinquent debts.

“(d) PAYMENT TO REPRESENTATIVE PAYEES AND FIDUCIARIES.—

“(1) IN GENERAL.—In any case in which an individual who is entitled to a payment under subsection (a) and whose benefit payment or cash benefit described in paragraph (1) of that subsection is paid to a representative payee or fiduciary, the payment under subsection (a) shall be made to the individual’s representative payee or fiduciary and the entire payment shall be used only for the benefit of the individual who is entitled to the payment.

“(2) APPLICABILITY.—

“(A) PAYMENT ON THE BASIS OF A TITLE II OR SSI BENEFIT.—Section 1129(a)(3) of the Social Security Act (42 U.S.C. 1320a-8(a)(3)) shall apply to any payment made on the basis of an entitlement to a benefit specified in paragraph (1)(B)(i) or (1)(C) of subsection (a) in the same manner as such section applies to a payment under title II or XVI of such Act [42 U.S.C. 401 et seq., 1381 et seq.].

“(B) PAYMENT ON THE BASIS OF A RAILROAD RETIREMENT BENEFIT.—Section 13 of the Railroad Retirement Act [of 1974] (45 U.S.C. 231i) shall apply to any payment made on the basis of an entitlement to a benefit specified in paragraph (1)(B)(ii) of subsection (a) in the same manner as such section applies to a payment under such Act [45 U.S.C. 231 et seq.].

“(C) PAYMENT ON THE BASIS OF A VETERANS BENEFIT.—Sections 5502, 6106, and 6108 of title 38, United States Code, shall apply to any payment made on the basis of an entitlement to a benefit specified in paragraph (1)(B)(iii) of subsection (a) in the same manner as those sections apply to a payment under that title.

“(e) APPROPRIATION.—Out of any sums in the Treasury of the United States not otherwise appropriated, the following sums are appropriated for the period of fiscal years 2009 through 2011, to remain available until expended, to carry out this section:

“(1) For the Secretary of the Treasury, \$131,000,000 for administrative costs incurred in carrying out this section, section 2202 [set out below], section 36A of the Internal Revenue Code of 1986 (as added by this Act), and other provisions of this Act [see Tables for classification] or the amendments made by this Act relating to the Internal Revenue Code of 1986.

“(2) For the Commissioner of Social Security—

“(A) such sums as may be necessary for payments to individuals certified by the Commissioner of Social Security as entitled to receive a payment under this section; and

“(B) \$90,000,000 for the Social Security Administration’s Limitation on Administrative Expenses for costs incurred in carrying out this section.

“(3) For the Railroad Retirement Board—

“(A) such sums as may be necessary for payments to individuals certified by the Railroad Retirement Board as entitled to receive a payment under this section; and

“(B) \$1,400,000 to the Railroad Retirement Board’s Limitation on Administration for administrative costs incurred in carrying out this section.

“(4)(A) For the Secretary of Veterans Affairs—

“(i) such sums as may be necessary for the Compensation and Pensions account, for payments to individuals certified by the Secretary of Veterans Affairs as entitled to receive a payment under this section; and

“(ii) \$100,000 for the Information Systems Technology account and \$7,100,000 for the General Operating Expenses account for administrative costs incurred in carrying out this section.

“(B) The Department of Veterans Affairs Compensation and Pensions account shall hereinafter be available for payments authorized under subsection (a)(1)(A) to individuals entitled to a benefit payment described in subsection (a)(1)(B)(iii).”

SPECIAL CREDIT FOR CERTAIN GOVERNMENT RETIREES

Pub. L. 111-5, div. B, title II, §2202, Feb. 17, 2009, 123 Stat. 454, provided that:

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A of the Internal Revenue Code of 1986 for the first taxable year beginning in 2009 an amount equal [to] \$250 (\$500 in the case of a joint return where both spouses are eligible individuals).

“(b) ELIGIBLE INDIVIDUAL.—For purposes of this section—

“(1) IN GENERAL.—The term ‘eligible individual’ means any individual—

“(A) who receives during the first taxable year beginning in 2009 any amount as a pension or annuity for service performed in the employ of the United States or any State, or any instrumentality thereof, which is not considered employment for purposes of chapter 21 of the Internal Revenue Code of 1986, and

“(B) who does not receive a payment under section 2201 [set out above] during such taxable year.

“(2) IDENTIFICATION NUMBER REQUIREMENT.—Such term shall not include any individual who does not include on the return of tax for the taxable year—

“(A) such individual’s social security account number, and

“(B) in the case of a joint return, the social security account number of one of the taxpayers on such return.

For purposes of the preceding sentence, the social security account number shall not include a TIN (as defined in section 7701(a)(41) of the Internal Revenue Code of 1986) issued by the Internal Revenue Service. Any omission of a correct social security account number required under this subparagraph [probably should be “this paragraph”] shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) of such Code to such omission.

“(c) TREATMENT OF CREDIT.—

“(1) REFUNDABLE CREDIT.—

“(A) IN GENERAL.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986.

“(B) APPROPRIATIONS.—For purposes of section 1324(b)(2) of title 31, United States Code, the credit allowed by subsection (a) shall be treated in the same manner [as] a refund from the credit allowed under section 36A of the Internal Revenue Code of 1986 (as added by this Act).

“(2) DEFICIENCY RULES.—For purposes of section 6211(b)(4)(A) of the Internal Revenue Code of 1986, the credit allowable by subsection (a) shall be treated in the same manner as the credit allowable under section 36A of the Internal Revenue Code of 1986 (as added by this Act).

“(d) REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS.—Any credit or refund allowed or made to any individual by reason of this section shall not be taken into account as income and shall not be taken into account as resources for the month of receipt and the following 2 months, for purposes of determining the eligibility of such individual or any other individual for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.”

TREATMENT OF POSSESSIONS

Pub. L. 110-185, title I, §101(c), Feb. 13, 2008, 122 Stat. 616, provided that:

“(1) PAYMENTS TO POSSESSIONS.—

“(A) MIRROR CODE POSSESSION.—The Secretary of the Treasury shall make a payment to each possession of the United States with a mirror code tax system in an amount equal to the loss to that possession by reason of the amendments made by this section. Such amount shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

“(B) OTHER POSSESSIONS.—The Secretary of the Treasury shall make a payment to each possession of the United States which does not have a mirror code tax system in an amount estimated by the Secretary of the Treasury as being equal to the aggregate benefits that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply with respect to any possession of the United States unless such possession has a plan,

which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payment to the residents of such possession.

“(2) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes under section 6428 of the Internal Revenue Code of 1986 (as amended by this section) to any person—

“(A) to whom a credit is allowed against taxes imposed by the possession by reason of the amendments made by this section, or

“(B) who is eligible for a payment under a plan described in paragraph (1)(B).

“(3) DEFINITIONS AND SPECIAL RULES.—

“(A) POSSESSION OF THE UNITED STATES.—For purposes of this subsection, the term ‘possession of the United States’ includes the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.

“(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

“(C) TREATMENT OF PAYMENTS.—For purposes of section 1324(b)(2) of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from the credit allowed under section 6428 of the Internal Revenue Code of 1986 (as amended by this section).”

REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS

Pub. L. 110-185, title I, §101(d), Feb. 13, 2008, 122 Stat. 616, provided that: “Any credit or refund allowed or made to any individual by reason of section 6428 of the Internal Revenue Code of 1986 (as amended by this section) or by reason of subsection (c) of this section [set out as a note above] shall not be taken into account as income and shall not be taken into account as resources for the month of receipt and the following 2 months, for purposes of determining the eligibility of such individual or any other individual for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.”

§ 6429. Advance payment of portion of increased child credit for 2003

(a) In general

Each taxpayer who was allowed a credit under section 24 on the return for the taxpayer’s first taxable year beginning in 2002 shall be treated as having made a payment against the tax imposed by chapter 1 for such taxable year in an amount equal to the child tax credit refund amount (if any) for such taxable year.

(b) Child tax credit refund amount

For purposes of this section, the child tax credit refund amount is the amount by which the aggregate credits allowed under part IV of subchapter A of chapter 1 for such first taxable year would have been increased if—

(1) the per child amount under section 24(a)(2) for such year were \$1,000,

(2) only qualifying children (as defined in section 24(c)) of the taxpayer for such year who had not attained age 17 as of December 31, 2003, were taken into account, and