

111TH CONGRESS
2D SESSION

H. R. 4760

To amend the Internal Revenue Code of 1986 to require individuals to provide their Social Security number in order to claim the first-time homebuyer tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2010

Mr. SAM JOHNSON of Texas introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require individuals to provide their Social Security number in order to claim the first-time homebuyer tax credit.

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 “First-Time Homebuyer
5 Tax Credit Eligibility Verification Act of 2010”.

6 **SEC. 2. SOCIAL SECURITY NUMBER REQUIRED FOR FIRST-**
7 **TIME HOMEBUYER TAX CREDIT.**

8 (a) IN GENERAL.—Subsection (d) of section 36 of the
9 Internal Revenue Code of 1986 is amended—

1 (1) by redesignating paragraphs (1), (2), (3),
2 and (4) as subparagraphs (A), (B), (C), and (D), re-
3 spectively,

4 (2) by moving such subparagraphs 2 ems to the
5 right,

6 (3) by striking “No credit” and inserting the
7 following:

8 “(1) IN GENERAL.—No credit”, and

9 (4) by striking “or” at the end of subparagraph
10 (C), by striking the period at the end of paragraph
11 (D) and inserting “, or”, and by adding at the end
12 the following:

13 “(E) the taxpayer does not include the tax-
14 payer’s social security number on the return of
15 tax for such taxable year.

16 “(2) JOINT RETURNS.—In the case of a joint
17 return, the requirement of subparagraph (E) shall
18 be treated as met if the social security number of ei-
19 ther spouse is included on such return.

20 “(3) OMISSION TREATED AS MATHEMATICAL OR
21 CLERICAL ERROR.—Any failure to meet the require-
22 ment of subparagraph (E) shall be treated as a
23 mathematical or clerical error and assessed accord-
24 ing to section 6213(b)(1).”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to residences purchased after the
3 date of the enactment of this Act.

