

113TH CONGRESS
2D SESSION

S. 2702

To amend the Internal Revenue Code of 1986 to require the social security number of the student and the employer identification number of the educational institution for purposes of education tax credits.

IN THE SENATE OF THE UNITED STATES

JULY 30, 2014

Mr. VITTER introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to require the social security number of the student and the employer identification number of the educational institution for purposes of education tax credits.

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 “Education Tax Fraud
5 Prevention Act”.

1 **SEC. 2. SOCIAL SECURITY NUMBER AND EMPLOYER IDEN-**
2 **TIFICATION NUMBER REQUIRED FOR EDU-**
3 **CATION TAX CREDITS.**

4 (a) IN GENERAL.—Paragraph (1) of section 25A(g)
5 of the Internal Revenue Code of 1986 is amended—

6 (1) by striking “taxpayer identification num-
7 ber” and inserting “social security number”, and

8 (2) by inserting “, and the employer identifica-
9 tion number of any institution to which qualified tui-
10 tion and related expenses were paid with respect to
11 such individual,” after “such individual”.

12 (b) OMISSION TREATED AS MATHEMATICAL OR
13 CLERICAL ERROR.—Subparagraph (J) of section
14 6213(g)(2) of such Code is amended by striking “TIN”
15 and inserting “social security number and employer identi-
16 fication number”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2014.

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