

Union Calendar No. 362

114TH CONGRESS
2^D SESSION

H. R. 4722

[Report No. 114–476]

To amend the Internal Revenue Code of 1986 to require inclusion of the taxpayer's social security number to claim the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 2016

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

MARCH 23, 2016

Additional sponsors: Mr. BUCHANAN and Mr. RENACCI

MARCH 23, 2016

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on March 10, 2016]

A BILL

To amend the Internal Revenue Code of 1986 to require inclusion of the taxpayer's social security number to claim the refundable portion of the child 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 “Refundable Child Tax*
 5 *Credit Eligibility Verification Reform Act of 2016”.*

6 **SEC. 2. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**
 7 **THE REFUNDABLE PORTION OF THE CHILD**
 8 **TAX CREDIT.**

9 *(a) IN GENERAL.—Section 24(d) of the Internal Rev-*
 10 *enue Code of 1986 is amended by adding at the end the*
 11 *following new paragraph:*

12 “(6) **IDENTIFICATION REQUIREMENT.**—

13 “(A) **IN GENERAL.**—Paragraph (1) shall
 14 *not apply to any taxpayer for any taxable year*
 15 *unless the taxpayer includes the taxpayer’s social*
 16 *security number on the return of tax for such*
 17 *taxable year.*

18 “(B) **JOINT RETURNS.**—*In the case of a*
 19 *joint return, the requirement of subparagraph*
 20 *(A) shall be treated as met if the social security*
 21 *number of either spouse is included on such re-*
 22 *turn.*

23 “(C) **SOCIAL SECURITY NUMBER.**—*For pur-*
 24 *poses of this paragraph, the term ‘social security*
 25 *number’ means a social security number issued*

1 to an individual by the Social Security Admin-
 2 istration (other than a social security number
 3 issued pursuant to subclause (II) (or that por-
 4 tion of subclause (III) that relates to subclause
 5 (II)) of section 205(c)(2)(B)(i) of the Social Se-
 6 curity Act).”.

7 (b) *OMISSIONS TREATED AS MATHEMATICAL OR CLER-*
 8 *ICAL ERROR.*—Section 6213(g)(2)(I) of such Code is
 9 amended to read as follows:

10 “(I) an omission of a correct social security
 11 number required under section 24(d)(6) (relating
 12 to refundable portion of child tax credit), or a
 13 correct TIN required under section 24(e) (relat-
 14 ing to child tax credit), to be included on a re-
 15 turn,”.

16 (c) *EFFECTIVE DATE.*—The amendments made by this
 17 section shall apply to taxable years beginning after Decem-
 18 ber 31, 2015.

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