II

114TH CONGRESS
1ST SESSION

S. 75

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

JANUARY 7, 2015

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

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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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Education Tax Fraud Prevention Act’’.

SEC. 2. SOCIAL SECURITY NUMBER AND EMPLOYER IDENTIFICATION NUMBER REQUIRED FOR EDUCATION TAX CREDITS.

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

(1) by striking ''taxpayer identification number'' and inserting ''social security number'', and

(2) by inserting '', and the employer identification number of any institution to which qualified tuition and related expenses were paid with respect to such individual,'' after ''such individual''.

(b) OMISSION TREATED AS MATHEMATICAL OR CLERICAL ERROR.—Subparagraph (J) of section 6213(g)(2) of such Code is amended by striking ''TIN'' and inserting ''social security number and employer identification number''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2015.

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