

111TH CONGRESS
2^D SESSION

H. R. 4528

To amend the Internal Revenue Code of 1986 to require individuals to provide their Social Security number in order to claim the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 27, 2010

Mr. SAM JOHNSON of Texas (for himself and Ms. GINNY BROWN-WAITE of Florida) 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 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”.

1 **SEC. 2. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**
2 **THE REFUNDABLE PORTION OF THE CHILD**
3 **TAX CREDIT.**

4 (a) **IN GENERAL.**—Subsection (d) of section 24 of the
5 Internal Revenue Code of 1986 is amended by adding at
6 the end the following new paragraph:

7 “(5) **IDENTIFICATION REQUIREMENT WITH RE-**
8 **SPECT TO TAXPAYER.**—

9 “(A) **IN GENERAL.**—Paragraph (1) shall
10 not apply to any taxpayer for any taxable year
11 unless the taxpayer includes the taxpayer’s So-
12 cial Security number on the return of tax for
13 such taxable year.

14 “(B) **JOINT RETURNS.**—In the case of a
15 joint return, the requirement of subparagraph
16 (A) shall be treated as met if the Social Secu-
17 rity number of either spouse is included on such
18 return.

19 “(C) **OMISSION TREATED AS MATHE-**
20 **MATICAL OR CLERICAL ERROR.**—Any failure to
21 meet the requirement of subparagraph (A) shall
22 be treated as a mathematical or clerical error
23 and assessed according to section 6213(b)(1).”.

24 (b) **CONFORMING AMENDMENT.**—Subsection (e) of
25 section 24 of such Code is amended by inserting “WITH

1 RESPECT TO QUALIFYING CHILDREN” after “IDENTI-
2 FICATION REQUIREMENT” in the heading thereof.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 the date of the enactment of this Act.

○