

114TH CONGRESS
1ST SESSION

H. R. 1223

To amend the Internal Revenue Code of 1986 to prevent the retroactive claim of the earned income tax credit after issuance of a social security number.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2015

Mr. FORTENBERRY 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 prevent the retroactive claim of the earned income tax credit after issuance of a social security number.

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. PREVENTION OF RETROACTIVE CLAIMS OF**
4 **EARNED INCOME CREDIT AFTER ISSUANCE**
5 **OF SOCIAL SECURITY NUMBER.**

6 (a) IN GENERAL.—Section 32(m) of the Internal
7 Revenue Code of 1986 is amended—

1 (1) by inserting “before the close of the taxable
2 year to which the return relates” before the period
3 at the end, and

4 (2) by adding at the end the following: “For
5 purposes of the preceding sentence, a social security
6 number issued after the close of any taxable year
7 shall be treated as issued before the close of such
8 taxable year if the taxpayer demonstrates to the sat-
9 isfaction of the Secretary that the individual with re-
10 spect to whom such social security number was
11 issued was eligible for the issuance of such social se-
12 curity number before the close of such taxable
13 year.”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 this section shall apply to any return of tax, and any
16 amendment or supplement to any return of tax, which is
17 filed after the date of the enactment of this Act.

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