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114TH CONGRESS
1ST SESSION

H. R. 713

To amend the Internal Revenue Code of 1986 to disallow the refundable portion of the child credit to taxpayers using individual taxpayer identification numbers issued by the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2015

Mr. BUCSHON introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to disallow the refundable portion of the child credit to taxpayers using individual taxpayer identification numbers issued by the Internal Revenue Service.

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

SECTION 1. DISALLOWANCE OF REFUNDABLE PORTION OF CHILD CREDIT FOR TAXPAYERS USING ITINS.

(a) IN GENERAL.—Subsection (e) of section 24 of the Internal Revenue Code of 1986 is amended to read as follows:

"(e) IDENTIFICATION REQUIREMENTS.—

"(1) IN GENERAL.—No credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes the name and taxpayer identification number of such qualifying child on the return of tax for the taxable year.

"(2) SPECIAL RULE RELATING TO REFUNDABLE PORTION OF CREDIT.—No credit shall be allowed under this section by reason of subsection (d) with respect to a taxpayer if the identifying number of such taxpayer, and, in the case of a joint return, of the taxpayer's spouse, is an individual taxpayer identification number (known as an ITIN) issued by the Secretary.".

(b) MATHEMATICAL OR CLERICAL ERROR.—

(1) IN GENERAL.—Paragraph (2) of section 6213(g) of such Code is amended by striking "and" at the end of subparagraph (M), by striking the period at the end of subparagraph (O) and inserting ", and", and by inserting before the last sentence the following:

"(O) an entry on a return claiming the credit under section 24 by reason of subsection (d) thereof if such credit is disallowed by section 24(e)(2).".

(2) CONFORMING AMENDMENT.—Subparagraph (I) of section 6213(g)(1) of such Code is amended by striking ''section 24(e)'' and inserting ''section 24(e)(1)''.

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

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