

INTRODUCTION OF LEGISLATION TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO DENY THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT TO INDIVIDUALS WHO ARE NOT AUTHORIZED TO BE EMPLOYED IN THE UNITED STATES AND TO TERMINATE THE USE OF CERTIFYING ACCEPTANCE AGENTS TO FACILITATE THE APPLICATION PROCESS FOR ITINS

**HON. GUS M. BILIRAKIS**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 7, 2015*

Mr. BILIRAKIS. Mr. Speaker, today I introduced legislation to prevent illegal immigrants from claiming the refundable portion of the child tax credit. The refundable child tax credit provides cash payment to low-income families who pay no income tax. The program was intended to be an additional cash benefit for families who receive the earned-income tax credit. While administered through the tax code, it is a means-tested welfare expenditure. Since Social Security numbers are issued only to those who have the legal right to work in the United States, illegal immigrants use Individual Taxpayer Identification Numbers (ITIN), which are issued by the IRS regardless of legal status. ITINs allow a person to file a tax return and thus claim the tax credit. The Internal Revenue Service's (IRS) Certifying Agent Program, which allows a person to apply for an ITIN on behalf of an individual with no verification of their immigration status, has compounded the abuse of ITINs for fraudulent tax claims. With no verification of a person's status on their tax return or at the issuance of an ITIN, the system has a significant fault, which allows taxpayer dollars to go to those who are not eligible.

The Treasury Department's Inspector General for Tax Administration (TIGTA) has reported that illegal immigrants claimed \$4.2 billion through this child tax credit in 2010. With the federal government borrowing heavily to finance deficits of nearly \$1 trillion, we need to ensure federal benefits are only going to law-abiding citizens.

We must take steps to solve this waste of taxpayer money by ending this gap in the tax code. If enacted, this legislation would require those claiming the tax credit to list their social security number or other proof of lawful immigration status on their tax return. It would also require the IRS to verify the proper documentation before issuing ITINs. The TIGTA has estimated this legislation would reduce federal spending by \$8.4 billion over two years.

At a time when the federal government is operating under significant deficits, we must ensure scarce taxpayer dollars are used responsibly. Allowing them to go to those who are in this country illegally is grossly irresponsible. This simple and common sense measure will ensure better accountability to all taxpayers, while also saving money.

In short, this legislation will ensure this welfare program is only available to its intended recipients, ensuring those who follow the law can continue to receive this assistance. I look forward to working with my colleagues to move this legislation through Congress.

IN HONOR OF THOMAS J. HAMMER, JR.

**HON. DORIS O. MATSUI**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 7, 2015*

Ms. MATSUI. Mr. Speaker, it is with sadness that I rise in honor of Thomas J. Hammer, Jr. who passed away at the beginning of December in Sacramento. With Tom's passing, our country has lost a true leader, philanthropist and family man who has left an indelible mark on the Sacramento region, our state, and our nation.

Tom's life is an American success story. Born in 1932 in Birmingham, Alabama, he and his family moved to Sacramento when he was 12. A graduate of McClatchy High School, Tom went on to earn a bachelor's degree and a law degree from the University of California, Berkeley. He also spent two years as an Army counterintelligence officer. Tom married Phyllis MacAulay, and they raised four remarkable daughters, Dayna Joonas, Noel Richardson, Katie Brown and Tanis McGregor. Phyllis and Tom have twelve grandchildren and one stepchild.

Almost 50 years ago, Tom and his brother-in-law, Gordon T. MacAulay, purchased Shasta Linen Supply in Sacramento. For the first twenty-five years of operating the company, Tom also practiced law. Over the years, Shasta Linen Supply has grown to be a leading supplier of linens and uniforms for restaurants and medical institutions, and importantly it has always remained a family run business.

Beyond his successful business endeavors, Tom's philanthropic efforts were immense. Bob and I had the pleasure of serving with him in a number of capacities and he also held leadership positions with the Downtown Rotary Club of Sacramento, Mercy Foundation, Teichert Foundation, and the Sacramento-Yolo Port District, among many other organizations. Tom was also fascinated by, and loved, California's rich cultural history and the majestic beauty that defines our state. In order to preserve our state's history, he was active in the California Historical Society, the Sacramento Trust for Historic Preservation and the Sacramento History Museum, and the California Railroad Museum.

Mr. Speaker, I ask that my colleagues join me today in paying honor to Thomas J. Hammer, Jr. for his exemplary service to those of us in Sacramento and across the nation. His life and legacy—as a husband, father, friend, leader and philanthropist—is an inspiration to us all. I ask that we take a moment and extend our utmost respect and condolences to his family.

EXPRESSING GRATITUDE TO TED EDLICH

**HON. BOB GOODLATTE**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 7, 2015*

Mr. GOODLATTE. Mr. Speaker, I am honored today to express my gratitude to Ted Edlich of Roanoke, Virginia, for his 40-year commitment and service to Total Action for Progress (TAP).

For Ted, this year brings to a close four decades at the helm of TAP. His tremendous career has been dedicated to this organization and the goal of serving others in need. It has been a highlight of my service as the U.S. Representative for Virginia's Sixth District to have worked with Ted to help preserve the community action mission set out by the organization's founder, Cabell Brand.

Through Ted's hard work, he has helped to transform TAP into a trusted place that the men, women, and children in poverty in the Roanoke Valley can turn to in their hours of need. As TAP's Executive Director, Ted has been determined to not allow them to be forgotten and he has succeeded by providing methods of care that are a model for similar organizations around America that provide a hand up to a better life.

In life, we are called on to adhere to the Golden Rule, which Ted clearly took to heart thanks in part to his roots in the ministry. The Roanoke Valley is forever thankful that Ted followed a calling. TAP's umbrella is a wide one—from the Food Bank to the Child Health Investment Partnership, from This Valley Works to the Dumas Center, from Head Start and the Terrace Apartments to Virginia CARES and Project Discovery. The commitment of everyone who has worked with Ted under that sheltering umbrella is very evident, thanks in part to his leadership in constructing a path to a brighter future for so many people.

As Ted closes this chapter at TAP, he can be certain that the steadfastness he has demonstrated has prepared those following in his footsteps to continue carrying out the organization's mission. I wish to express my deepest appreciation to Ted Edlich for sharing so much of himself with those fortunate to have been able to work beside him and for all of his work on behalf of those in the Roanoke Valley.

PERSONAL EXPLANATION

**HON. PAUL TONKO**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 7, 2015*

Mr. TONKO. Mr. Speaker on rollcall No. 2. I was absent while attending the funeral of Governor Mario M. Cuomo in New York.

Had I been present, I would have voted for Ms. PELOSI.

HONORING OGDEN AVENUE ELEMENTARY SCHOOL FOR BEING NAMED A NATIONAL BLUE RIBBON SCHOOL

**HON. DANIEL LIPINSKI**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 7, 2015*

Mr. LIPINSKI. Mr. Speaker, I rise today to congratulate Ogden Avenue Elementary School for receiving the prestigious 2014 U.S. Department of Education National Blue Ribbon School Award.

In 1982, the Department of Education established the National Blue Ribbon Schools Program to recognize public and private schools boasting high or significantly improved achievement. The program's goal is to identify