

**AMENDMENT**

**OFFERED BY Mr. Arrington**

Add at the end of title III the following new section:

1 **SEC. \_\_\_\_ . IDENTIFICATION REQUIREMENTS FOR CHILD**  
2 **AND DEPENDENT CARE TAX CREDIT.**

3 (a) SOCIAL SECURITY NUMBER REQUIRED WITH  
4 RESPECT TO QUALIFYING INDIVIDUALS.—Section  
5 21(e)(10) is amended by striking “TIN” and inserting  
6 “social security number (as such term is defined in section  
7 24(h)(7))”

8 (b) SOCIAL SECURITY NUMBER REQUIRED WITH  
9 RESPECT TO TAXPAYER.—Section 21(e) is amended by  
10 adding at the end the following new paragraph:

11 “(11) SOCIAL SECURITY NUMBER REQUIRED  
12 WITH RESPECT TO TAXPAYER.—No credit shall be  
13 allowed under this section with respect to taxpayer  
14 unless the social security number (as such term is  
15 defined in section 24(h)(7)) of such taxpayer (or, in  
16 the case of a joint return, both spouses) is included  
17 on the return claiming the credit.”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to returns filed for taxable years  
3 beginning after the date of the enactment of this Act.

