

## 115TH CONGRESS 1ST SESSION H.R. 2149

To amend the Internal Revenue Code of 1986 to require inclusion of the taxpayer's social security number to claim the refundable portion of the child tax credit.

## IN THE HOUSE OF REPRESENTATIVES

April 26, 2017

Mr. Sam Johnson of Texas 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 inclusion of the taxpayer's social security number 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 of 2017".

1	SEC. 2. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM
2	THE REFUNDABLE PORTION OF THE CHILD
3	TAX CREDIT.
4	(a) In General.—Section 24(d) of the Internal Rev-
5	enue Code of 1986 is amended by adding at the end the
6	following new paragraph:
7	"(6) Identification requirement.—
8	"(A) In General.—Paragraph (1) shall
9	not apply to any taxpayer for any taxable year
10	unless the taxpayer includes the taxpayer's so-
11	cial security number on the return of tax for
12	such taxable year.
13	"(B) Joint returns.—In the case of a
14	joint return, the requirement of subparagraph
15	(A) shall be treated as met if the social security
16	number of either spouse is included on such re-
17	turn.
18	"(C) Social Security Number.—For
19	purposes of this paragraph, the term 'social se-
20	curity number' means a social security number
21	issued to an individual by the Social Security
22	Administration (other than a social security
23	number issued pursuant to subclause (II) (or
24	that portion of subclause (III) that relates to
25	subclause (II)) of section $205(e)(2)(B)(i)$ of the
26	Social Security Act).".

1	(b) Omissions Treated as Mathematical or
2	CLERICAL ERROR.—Section 6213(g)(2)(I) of such Code
3	is amended to read as follows:
4	"(I) an omission of a correct social secu-
5	rity number required under section 24(d)(6)
6	(relating to refundable portion of child tax cred-
7	it), or a correct TIN required under section
8	24(e) (relating to child tax credit), to be in-
9	cluded on a return,".
10	(c) Effective Date.—The amendments made by
11	this section shall apply to taxable years beginning after

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12 December 31, 2017.