

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 4722
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Refundable Child Tax
3 Credit Eligibility Verification Reform Act of 2016”.

**4 SEC. 2. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM
5 THE REFUNDABLE PORTION OF THE CHILD
6 TAX CREDIT.**

7 (a) IN GENERAL.—Section 24(d) of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new paragraph:

10 “(6) IDENTIFICATION REQUIREMENT.—

11 “(A) IN GENERAL.—Paragraph (1) shall
12 not apply to any taxpayer for any taxable year
13 unless the taxpayer includes the taxpayer’s so-
14 cial security number on the return of tax for
15 such taxable year.

16 “(B) JOINT RETURNS.—In the case of a
17 joint return, the requirement of subparagraph
18 (A) shall be treated as met if the social security

1 number of either spouse is included on such re-
2 turn.

3 “(C) SOCIAL SECURITY NUMBER.—For
4 purposes of this paragraph, the term ‘social se-
5 curity number’ means a social security number
6 issued to an individual by the Social Security
7 Administration (other than a social security
8 number issued pursuant to subclause (II) (or
9 that portion of subclause (III) that relates to
10 subclause (II)) of section 205(c)(2)(B)(i) of the
11 Social Security Act).”.

12 (b) OMISSIONS TREATED AS MATHEMATICAL OR
13 CLERICAL ERROR.—Section 6213(g)(2)(I) of such Code
14 is amended to read as follows:

15 “(I) an omission of a correct social secu-
16 rity number required under section 24(d)(6)
17 (relating to refundable portion of child tax cred-
18 it), or a correct TIN required under section
19 24(e) (relating to child tax credit), to be in-
20 cluded on a return,”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2015.

