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(Original Signature of Member)

114TH CONGRESS
2D SESSION

H. R.

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

Mr. SAM JOHNSON of Texas introduced the following bill; which was referred to the Committee on _____

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

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

1 “(6) IDENTIFICATION REQUIREMENT.—

2 “(A) IN GENERAL.—Paragraph (1) shall
3 not apply to any taxpayer for any taxable year
4 unless the taxpayer includes the taxpayer’s so-
5 cial security number on the return of tax for
6 such taxable year.

7 “(B) JOINT RETURNS.—In the case of a
8 joint return, the requirement of subparagraph
9 (A) shall be treated as met if the social security
10 number of either spouse is included on such re-
11 turn.

12 “(C) SOCIAL SECURITY NUMBER.—For
13 purposes of this paragraph, the term ‘social se-
14 curity number’ means a social security number
15 issued to an individual by the Social Security
16 Administration (other than a social security
17 number issued pursuant to subclause (II) (or
18 that portion of subclause (III) that relates to
19 subclause (II)) of section 205(c)(2)(B)(i) of the
20 Social Security Act).”.

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

24 “(I) an omission of a correct social secu-
25 rity number required under section 24(d)(6)

1 (relating to refundable portion of child tax cred-
2 it), or a correct TIN required under section
3 24(e) (relating to child tax credit), to be in-
4 cluded on a return.”.

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