

112TH CONGRESS  
1ST SESSION

# H. R. 1956

To amend the Internal Revenue Code of 1986 to require individuals to provide their Social Security number in order to claim the refundable portion of the child tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 24, 2011

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

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## A BILL

To amend the Internal Revenue Code of 1986 to require individuals to provide their Social Security number in order 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”.

1 **SEC. 2. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**  
2 **THE REFUNDABLE PORTION OF THE CHILD**  
3 **TAX CREDIT.**

4 (a) **IN GENERAL.**—Subsection (d) of section 24 of the  
5 Internal Revenue Code of 1986 is amended by adding at  
6 the end the following new paragraph:

7 “(5) **IDENTIFICATION REQUIREMENT WITH RE-**  
8 **SPECT TO TAXPAYER.**—

9 “(A) **IN GENERAL.**—Paragraph (1) shall  
10 not apply to any taxpayer for any taxable year  
11 unless the taxpayer includes the taxpayer’s So-  
12 cial Security number on the return of tax for  
13 such taxable year.

14 “(B) **JOINT RETURNS.**—In the case of a  
15 joint return, the requirement of subparagraph  
16 (A) shall be treated as met if the Social Secu-  
17 rity number of either spouse is included on such  
18 return.

19 “(C) **OMISSION TREATED AS MATHE-**  
20 **MATICAL OR CLERICAL ERROR.**—Any failure to  
21 meet the requirement of subparagraph (A) shall  
22 be treated as a mathematical or clerical error  
23 and assessed according to section 6213(b)(1).”.

24 (b) **CONFORMING AMENDMENT.**—Subsection (e) of  
25 section 24 of such Code is amended by inserting “WITH

1 RESPECT TO QUALIFYING CHILDREN” after “IDENTI-  
2 FICATION REQUIREMENT” in the heading thereof.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

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