

114TH CONGRESS
1ST SESSION

H. R. 2973

To amend the Internal Revenue Code of 1986 to require for purposes of education tax credit that the student be lawfully present and that the taxpayer provide the social security number of the student and the employer identification number of the educational institution, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 8, 2015

Mrs. BLACK 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 for purposes of education tax credit that the student be lawfully present and that the taxpayer provide the social security number of the student and the employer identification number of the educational institution, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SOCIAL SECURITY NUMBER AND EMPLOYER**
2 **IDENTIFICATION NUMBER MUST BE PRO-**
3 **VIDED AND STUDENT MUST BE LAWFULLY**
4 **PRESENT FOR EDUCATION TAX CREDITS.**

5 (a) SOCIAL SECURITY NUMBER AND EMPLOYER
6 IDENTIFICATION NUMBER MUST BE PROVIDED.—

7 (1) IN GENERAL.—Section 25A(g)(1) of the In-
8 ternal Revenue Code of 1986 is amended—

9 (A) by striking “taxpayer identification
10 number” and inserting “social security num-
11 ber”, and

12 (B) by inserting “, and the employer iden-
13 tification number of any institution to which
14 qualified tuition and related expenses were paid
15 with respect to such individual,” after “such in-
16 dividual”.

17 (2) OMISSION TREATED AS MATHEMATICAL OR
18 CLERICAL ERROR.—Section 6213(g)(2)(J) of such
19 Code is amended by striking “TIN” and inserting
20 “social security number and employer identification
21 number”.

22 (b) STUDENT MUST BE LAWFULLY PRESENT.—

23 (1) IN GENERAL.—Section 25A(g) of such Code
24 is amended by adding at the end the following new
25 paragraph:

1 “(8) STUDENT MUST BE LAWFULLY
2 PRESENT.—

3 “(A) IN GENERAL.—No credit shall be al-
4 lowed under subsection (a) to a taxpayer with
5 respect to the qualified tuition and related ex-
6 penses of any individual unless such individual
7 is lawfully present for the taxable year.

8 “(B) LAWFULLY PRESENT.—For purposes
9 of this subsection, an individual shall be treated
10 as lawfully present with respect to any taxable
11 year only if the individual is, as of the close of
12 such taxable year, a citizen or national of the
13 United States or an alien lawfully present in
14 the United States (within the meaning of sec-
15 tion 36B(e)(2) as in effect on March 4,
16 2015).”.

17 (2) APPLICATION TO TAX RETURN PREPARER
18 DUE DILIGENCE REQUIREMENTS.—Section 6695(g)
19 of such Code is amended by adding at the end the
20 following: “Such regulations shall include a require-
21 ment that, in the case of a taxpayer claiming a cred-
22 it under section 25A, the tax return preparer receive
23 information from such taxpayer regarding whether
24 the individual with respect to whom qualified tuition
25 and related expenses were paid is lawfully present

1 (as defined in section 25A(g)(8)(B)) for the taxable
2 year.”.

3 (3) RECORDKEEPING AND DISCLOSURE BY SO-
4 CIAL SECURITY ADMINISTRATION.—Section
5 205(c)(2) of the Social Security Act (42 U.S.C.
6 405(c)(2)) is amended by adding at the end the fol-
7 lowing new subparagraph:

8 “(I) The Commissioner of Social Security
9 shall maintain a record of each social security
10 account number issued to any individual who
11 receives deferred action on removal in accord-
12 ance with—

13 “(i) the memorandum of the Sec-
14 retary of Homeland Security dated June
15 15, 2012, and entitled ‘Exercising Prosecu-
16 torial Discretion with Respect to Individ-
17 uals Who Came to the United States as
18 Children’; or

19 “(ii) the memorandum of the Sec-
20 retary of Homeland Security dated Novem-
21 ber 20, 2014, and entitled ‘Exercising
22 Prosecutorial Discretion with Respect to
23 Individuals Who Came to the United
24 States as Children and with Respect to

1 Certain Individuals Who Are the Parents
2 of U.S. Citizens or Permanent Residents’;
3 and shall periodically provide such record to the
4 Secretary of the Treasury and the Adminis-
5 trator of the Internal Revenue Service.”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2014.

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