

115TH CONGRESS  
1ST SESSION

# H. R. 3379

To amend the Internal Revenue Code of 1986 to provide for an increase in the earned income tax credit for individuals with no qualifying children, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 25, 2017

Mr. COFFMAN (for himself, Mr. CICILLINE, Mr. FASO, and Mr. TAKANO) 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 provide for an increase in the earned income tax credit for individuals with no qualifying children, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Enhancing Advance-  
5 ment, Reducing Noncompliance, and Improving Trust  
6 Act” or the “EARN IT Act”.

1 **SEC. 2. INCREASE IN EARNED INCOME CREDIT FOR INDIVIDUALS WITH NO QUALIFYING CHILDREN.**  
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3 (a) **PERCENTAGES.**—The table in section 32(b)(1) of  
4 the Internal Revenue Code of 1986 is amended by striking  
5 “7.65” both places it appears and inserting “15.3”.

6 (b) **EARNED INCOME AND PHASEOUT AMOUNTS.**—  
7 The table in section 32(b)(2) of such Code is amended—

8 (1) by striking “\$4,220” and inserting  
9 “\$6,570”; and

10 (2) by striking “\$5,280” and inserting  
11 “\$11,500”.

12 (c) **REDUCTION IN MINIMUM AGE.**—Section  
13 32(c)(1)(A)(ii)(II) of such Code is amended by striking  
14 “age 25” and inserting “age 21”.

15 (d) **INFLATION ADJUSTMENTS.**—Section 32(j)(1)(B)  
16 of such Code is amended—

17 (1) in clause (i) by inserting “except as pro-  
18 vided in clause (iii),” before “in the case of”;

19 (2) by striking “and” at the end of clause (i);

20 (3) by striking the period at the end of clause  
21 (ii) and inserting “, and”; and

22 (4) by adding after clause (ii) the following:

23 “(iii) in the case of the \$6,570 and  
24 the \$11,500 amounts in subsection  
25 (b)(2)(B), by substituting “calendar year

1                   2017” for “calendar year 1992” in sub-  
2                   paragraph (B) of such section 1.”.

3           (e) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2017.

6 **SEC. 3. CERTIFICATION OF CHILD RESIDENCY.**

7           (a) IN GENERAL.—Section 32(c)(3) of the Internal  
8 Revenue Code of 1986 is amended by adding at the end  
9 the following:

10                   “(E) RESIDENCY CERTIFICATION RE-  
11                   QUIREMENT.—A qualifying child shall not be  
12                   taken into account under subsection (b) unless  
13                   the taxpayer includes on the return of tax for  
14                   the taxable year a certification of the same  
15                   principal place of abode as the taxpayer with  
16                   respect to whom the determination under sec-  
17                   tion 152(c)(1)(B) is made. Such certification  
18                   shall be supported by proof, such as letters,  
19                   records, or affidavits, in a manner substantially  
20                   similar to the procedures for tax years 2003 to  
21                   2005 of a similar requirement that the Sec-  
22                   retary used for the study entitled ‘IRS Earned  
23                   Income Tax Credit (EITC) Initiatives—Report  
24                   on Qualifying Child Residency Certification,

1 Filing Status, and Automated Underreporter  
2 Tests' (2008).”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to taxable years beginning after  
5 December 31, 2017.

6 **SEC. 4. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**  
7 **ADDITIONAL CHILD TAX CREDIT.**

8 (a) IN GENERAL.—Section 24(e)(1) of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 the following: “No increase in credits shall be allowed  
11 under subpart C by reason of subsection (d) of this section  
12 with respect to any qualifying child for whom the taxpayer  
13 fails to include a valid social security number on such re-  
14 turn”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 subsection (a) shall apply to taxable years beginning after  
17 December 31, 2017.

18 **SEC. 5. EXPANSION OF DISALLOWANCE PERIOD FOR TAX-**  
19 **PAYERS WHO IMPROPERLY CLAIM EITC**  
20 **BASED ON RECKLESS OR INTENTIONAL DIS-**  
21 **REGARD OF THE RULES.**

22 (a) IN GENERAL.—Section 32(k)(1)(B)(ii) of such  
23 Code is amended by striking “2 taxable years” and insert-  
24 ing “5 taxable years”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2017.

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