

112<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4421

To amend the Internal Revenue Code of 1986 to eliminate the separate income tax return form for the earned income credit, to require the information required by that form to be included on the appropriate income tax return forms, and to require the Internal Revenue Service to compute the earned income credit for taxpayers.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 19, 2012

Ms. BROWN of Florida 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 eliminate the separate income tax return form for the earned income credit, to require the information required by that form to be included on the appropriate income tax return forms, and to require the Internal Revenue Service to compute the earned income credit for taxpayers.

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 “Easy Earned Income  
5 Tax Credit Act of 2012”.

1 **SEC. 2. MODIFICATIONS TO THE REPORTING OF EARNED**  
2 **INCOME CREDIT ELIGIBILITY INFORMATION;**  
3 **SECRETARY TO COMPUTE EARNED INCOME**  
4 **CREDIT FOR TAXPAYERS.**

5 (a) IN GENERAL.—The Secretary of the Treasury—

6 (1) shall not require individuals to complete  
7 Form EIC or any similar form requiring only the in-  
8 formation required on Form EIC,

9 (2) shall modify the forms on which the credit  
10 allowable by section 32 of the Internal Revenue Code  
11 of 1986 (relating to earned income credit) may be  
12 claimed to require the inclusion of the information  
13 required on Form EIC before the date of the enact-  
14 ment of this Act, and

15 (3) shall provide a notice on such forms and in  
16 the instructions for such forms that such Secretary  
17 will compute such credit at the taxpayer's request.

18 (b) ELECTION FOR SECRETARY TO COMPUTE  
19 EARNED INCOME CREDIT.—Section 32 of the Internal  
20 Revenue Code of 1986 is amended by adding at the end  
21 the following new subsection:

22 “(n) ELECTION FOR SECRETARY TO COMPUTE  
23 EARNED INCOME CREDIT.—A taxpayer who is eligible for  
24 the credit allowable by this section shall, at such tax-  
25 payer's election, not be required to compute such credit  
26 on any return of tax imposed by this chapter. In such case,

1 the credit shall be computed by the Secretary who shall  
2 mail to the taxpayer a notice stating the amount of the  
3 credit determined by the Secretary. Such election shall be  
4 made by writing ‘EIC’ on the line of the income tax return  
5 form where the amount of the earned income credit is oth-  
6 erwise to be shown.”.

7 (c) EFFECTIVE DATE.—The section, and the amend-  
8 ment made by this section, shall apply to returns for tax-  
9 able years beginning after December 31, 2012.

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