

114TH CONGRESS
2D SESSION

H. R. 4946

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.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2016

Mr. COFFMAN (for himself, Mr. WALZ, and Mr. HARDY) 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 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 INDI-**
2 **VIDUALS WITH NO QUALIFYING CHILDREN.**

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

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 2015” 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, 2015.

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, 2015.

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, 2015.

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, 2015.

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