

114TH CONGRESS
2D SESSION

H. R. 5297

To amend the Internal Revenue Code of 1986 to require inclusion of the taxpayer's social security number to claim the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2016

Mr. MEADOWS (for himself, Mr. MULVANEY, Mr. DUNCAN of South Carolina, and Mr. SANFORD) 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 inclusion of the taxpayer's social security number 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 "Credits for Kids Act
5 of 2016".

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

4 (a) IN GENERAL.—Section 24(d) of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new paragraph:

7 “(6) IDENTIFICATION REQUIREMENT.—

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

13 “(B) EXCEPTION FOR STATE
14 VERIFICATION.—If the taxpayer attaches to the
15 return of tax for the taxable year a certification
16 from the State in which the taxpayer resides
17 that one or more qualifying children of the tax-
18 payer resided in the taxpayer’s household for
19 not less than 6 months during such taxable
20 year—

21 “(i) subparagraph (A) shall not apply
22 to such taxpayer for such taxable year, and

23 “(ii) any qualifying child of such tax-
24 payer shall be taken into account under
25 paragraph (1) only if such child is identi-
26 fied in such certification as having so re-

1 sided with the taxpayer for such taxable
2 year.

3 “(C) JOINT RETURNS.—In the case of a
4 joint return, the requirement of subparagraph
5 (A) shall be treated as met if the social security
6 number of either spouse is included on such re-
7 turn.

8 “(D) SOCIAL SECURITY NUMBER.—For
9 purposes of this paragraph, the term ‘social se-
10 curity number’ means a social security number
11 issued to an individual by the Social Security
12 Administration (other than a social security
13 number issued pursuant to subclause (II) (or
14 that portion of subclause (III) that relates to
15 subclause (II)) of section 205(c)(2)(B)(i) of the
16 Social Security Act).”.

17 (b) OMISSIONS TREATED AS MATHEMATICAL OR
18 CLERICAL ERROR.—Section 6213(g)(2)(I) of such Code
19 is amended to read as follows:

20 “(I) an omission of the information re-
21 quired under section 24(d)(6) (relating to re-
22 fundable portion of child tax credit), or a cor-
23 rect TIN required under section 24(e) (relating
24 to child tax credit), to be included on a re-
25 turn.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2015.

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