

114TH CONGRESS  
1ST SESSION

# H. R. 713

To amend the Internal Revenue Code of 1986 to disallow the refundable portion of the child credit to taxpayers using individual taxpayer identification numbers issued by the Internal Revenue Service.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2015

Mr. BUCSHON 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 disallow the refundable portion of the child credit to taxpayers using individual taxpayer identification numbers issued by the Internal Revenue Service.

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. DISALLOWANCE OF REFUNDABLE PORTION OF**  
4 **CHILD CREDIT FOR TAXPAYERS USING ITINS.**

5 (a) IN GENERAL.—Subsection (e) of section 24 of the  
6 Internal Revenue Code of 1986 is amended to read as fol-  
7 lows:

8 “(e) IDENTIFICATION REQUIREMENTS.—

1           “(1) IN GENERAL.—No credit shall be allowed  
2 under this section to a taxpayer with respect to any  
3 qualifying child unless the taxpayer includes the  
4 name and taxpayer identification number of such  
5 qualifying child on the return of tax for the taxable  
6 year.

7           “(2) SPECIAL RULE RELATING TO REFUND-  
8 ABLE PORTION OF CREDIT.—No credit shall be al-  
9 lowed under this section by reason of subsection (d)  
10 with respect to a taxpayer if the identifying number  
11 of such taxpayer, and, in the case of a joint return,  
12 of the taxpayer’s spouse, is an individual taxpayer  
13 identification number (known as an ITIN) issued by  
14 the Secretary.”.

15 (b) MATHEMATICAL OR CLERICAL ERROR.—

16           (1) IN GENERAL.—Paragraph (2) of section  
17 6213(g) of such Code is amended by striking “and”  
18 at the end of subparagraph (M), by striking the pe-  
19 riod at the end of subparagraph (O) and inserting  
20 “, and”, and by inserting before the last sentence  
21 the following:

22           “(O) an entry on a return claiming the  
23 credit under section 24 by reason of subsection  
24 (d) thereof if such credit is disallowed by sec-  
25 tion 24(e)(2).”.

1           (2) CONFORMING AMENDMENT.—Subparagraph  
2           (I) of section 6213(g)(1) of such Code is amended  
3           by striking “section 24(e)” and inserting “section  
4           24(e)(1)”.

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

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