

[COMMITTEE PRINT]

[Budget Reconciliation Legislative Recommendations Relating to Social Security Number Requirements for Refundable Portion of the Child Tax Credit]

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

4 (a) IN GENERAL.—Subsection (d) of section 24 of the
5 Internal Revenue Code of 1986 is amended by adding at
6 the end the following new paragraph:

7 “(5) IDENTIFICATION REQUIREMENT WITH RE-
8 SPECT TO TAXPAYER.—

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

14 “(B) JOINT RETURNS.—In the case of a
15 joint return, the requirement of subparagraph
16 (A) shall be treated as met if the Social Secu-
17 rity number of either spouse is included on such
18 return.

1 “(C) LIMITATION.—Subparagraph (A)
2 shall not apply to the extent the tentative min-
3 imum tax (as defined in section 55(b)(1)(A))
4 exceeds the credit allowed under section 32.”.

5 (b) OMISSION TREATED AS MATHEMATICAL OR
6 CLERICAL ERROR.—Subparagraph (I) of section
7 6213(g)(2) of such Code is amended to read as follows:

8 “(I) an omission of a correct Social Secu-
9 rity number required under section 24(d)(5)
10 (relating to refundable portion of child tax cred-
11 it), or a correct TIN under section 24(e) (relat-
12 ing to child tax credit), to be included on a re-
13 turn,”.

14 (c) CONFORMING AMENDMENT.—Subsection (e) of
15 section 24 of such Code is amended by inserting “With
16 Respect to Qualifying Children” after “Identification Re-
17 quirement” in the heading thereof.

18 (d) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning after
20 the date of the enactment of this Act.