



JOINT COMMITTEE ON TAXATION

March 15, 2016

JCX-13-16

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 4722, A BILL TO AMEND  
THE INTERNAL REVENUE CODE OF 1986 TO REQUIRE INCLUSION  
OF THE TAXPAYER'S SOCIAL SECURITY NUMBER TO CLAIM  
THE REFUNDABLE CHILD TAX CREDIT**

The Chairman's amendment in the nature of a substitute provides that the short title of the bill shall be the "Refundable Child Tax Credit Eligibility Verification Reform Act of 2016."

The amendment in the nature of a substitute is estimated to have the following effect on Federal fiscal year budget receipts for the period 2016-2026:

**Fiscal Years  
[Billions of Dollars]**

<u>Item</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2016-20</u>	<u>2016-26</u>
Require SSN of either taxpayer for refundable child credit [1].	---	2.5	2.3	2.1	2.0	2.0	1.9	1.8	1.8	1.7	1.7	10.9	19.9

**NOTE:** Details may not add to totals due to rounding.

[1] Estimate contains the following outlay effects:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2016-20</u>	<u>2016-26</u>
Require SSN of either taxpayer for refundable child credit.....	---	-2.5	-2.3	-2.1	-2.0	-2.0	-1.9	-1.8	-1.8	-1.7	-1.7	-10.9	-19.9