

AMENDMENT**OFFERED BY MR. EVANS OF PENNSYLVANIA**

Page 11, after line 10 insert the following:

1 (f) ELIGIBILITY VERIFICATION REQUIREMENTS.—

2 Section 199A, as amended by subsection (a), is amended
3 by adding at the end the following new subsection:

4 “(i) PERIODIC VERIFICATION OF ELIGIBILITY FOR
5 DEDUCTION.—

6 “(1) IN GENERAL.—In the case of a taxpayer
7 whose adjusted gross income exceeds \$10,000,000
8 for any taxable year, no deduction shall be allowed
9 under this section unless the taxpayer meets the eli-
10 gibility verification requirements of paragraph (2)
11 for the taxable year.

12 “(2) ELIGIBILITY VERIFICATION REQUIRE-
13 MENTS.—A taxpayer shall not be treated as meeting
14 the eligibility verification requirements of this para-
15 graph for a taxable year unless the taxpayer—

16 “(A) has (not later than the end of each
17 calendar month ending during the taxable year)
18 certified to the Secretary—

19 “(i) the taxpayer’s address, and

1 “(ii) in the case of an individual, that
2 the taxpayer has worked more than 80
3 hours during such month, and

4 “(B) has (at least twice during the taxable
5 year) submitted such information as may be
6 necessary to verify the taxpayer’s eligibility for
7 the deduction allowed under this section.

8 The certifications and submissions required under
9 the preceding sentence shall be made at such time
10 and in such form and manner as the Secretary shall
11 prescribe and shall include therewith such documen-
12 tary evidence as the Secretary determines is nec-
13 essary or appropriate to carry out the purposes of
14 this paragraph and to prevent the abuse of the de-
15 duction allowed under this section.”.

