

[COMMITTEE PRINT]

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

1 **Subtitle B—Social Security Num-**
2 **ber Required to Claim the Re-**
3 **fundable Portion of the Child**
4 **Tax Credit**

5 **SEC. 611. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**
6 **THE REFUNDABLE PORTION OF THE CHILD**
7 **TAX CREDIT.**

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

11 “(5) IDENTIFICATION REQUIREMENT WITH RE-
12 SPECT TO TAXPAYER.—

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

18 “(B) JOINT RETURNS.—In the case of a
19 joint return, the requirement of subparagraph

1 (A) shall be treated as met if the Social Secu-
2 rity number of either spouse is included on such
3 return.

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

8 (b) OMISSION TREATED AS MATHEMATICAL OR
9 CLERICAL ERROR.—Subparagraph (I) of section
10 6213(g)(2) of such Code is amended to read as follows:

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

17 (c) CONFORMING AMENDMENT.—Subsection (e) of
18 section 24 of such Code is amended by inserting “WITH
19 RESPECT TO QUALIFYING CHILDREN” after “IDENTI-
20 FICATION REQUIREMENT” in the heading thereof.

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

