(4) IDENTIFICATION NUMBER REQUIREMENT.—

(A) IN GENERAL.—No credit shall be al-

lowed under subsection (a) to an eligible indi-

vidual who does not include on the return of tax-

for the taxable year—

(i) such individual’s valid identifica-

tion number, in the case of a joint return,

the valid identification number of such in-

dividual’s spouse, and

(ii) in the case of any qualifying child
taken into account under subsection (b),

the valid identification number of such

qualifying child.

(B) VALID IDENTIFICATION NUMBER.—

(i) IN GENERAL.—For purposes of

subparagraph (A), the term "valid identi-
(ii) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of clause (i), in the case of a qualifying child who is adopted or placed for adoption, the term "valid identification number" shall include the adoption taxpayer identification number of such child.

(C) SPECIAL RULE FOR MEMBERS OF THE ARMED FORCES.—Subparagraph (B)(2) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and at least 1 spouse satisfies subparagraph (A)(i).

(D) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Any omission of a correct valid identification number required under this subsection shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.

(E) GUIDANCE AND REGULATIONS.—The Secretary shall issue such regulations and guid-
ance necessary to ensure that no credit under this section shall be allowed to unauthorized immi-
migrants or illegal aliens with expired visas.