

116th CONGRESS, 2d Session

AMENDMENT TO H.R. 6800

OFFERED BY MR. MURPHY OF NORTH CAROLINA

Page 151, line 1, strike section 20102.

Page 162, line 10, strike paragraph (4) and insert the following:

1 (4) IDENTIFICATION NUMBER REQUIREMENT.—

2 (A) IN GENERAL.—No credit shall be al-
3 lowed under subsection (a) to an eligible indi-
4 vidual who does not include on the return of tax
5 for the taxable year—

6 (i) such individual's valid identifica-
7 tion number, in the case of a joint return,
8 the valid identification number of such in-
9 dividual's spouse, and

10 (ii) in the case of any qualifying child
11 taken into account under subsection (b),
12 the valid identification number of such
13 qualifying child.

14 (B) VALID IDENTIFICATION NUMBER.—

15 (i) IN GENERAL.—For purposes of
16 subparagraph (A), the term "valid identi-

1 fication number” means a social security
2 number (as such term is defined in section
3 24(h)(7)).

4 (ii) ADOPTION TAXPAYER IDENTIFICA-
5 TION NUMBER.—For purposes of clause
6 (i), in the case of a qualifying child who is
7 adopted or placed for adoption, the term
8 “valid identification number” shall include
9 the adoption taxpayer identification num-
10 ber of such child.

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

18 (D) MATHEMATICAL OR CLERICAL ERROR
19 AUTHORITY.—Any omission of a correct valid
20 identification number required under this sub-
21 section shall be treated as a mathematical or
22 clerical error for purposes of applying section
23 6213(g)(2) to such omission.

24 (E) GUIDANCE AND REGULATIONS.—The
25 Secretary shall issue such regulations and guid-

1 ance necessary to ensure that no credit under
2 this section shall be allowed to unauthorized im-
3 migrants or illegal aliens with expired visas.

