

**AMENDMENT TO RULES COMMITTEE PRINT OF  
H.R. 4935  
OFFERED BY MR. RICE OF SOUTH CAROLINA**

Amend section 3 to read as follows:

1 **SEC. 3. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**  
2 **CHILD TAX CREDIT.**

3 (a) IN GENERAL.—Subsection (e) of section 24 of the  
4 Internal Revenue Code of 1986 is amended to read as fol-  
5 lows:

6 “(e) IDENTIFICATION REQUIREMENTS.—

7 “(1) QUALIFYING CHILD.—No credit shall be  
8 allowed under this section to a taxpayer with respect  
9 to any qualifying child unless the taxpayer includes  
10 the name and taxpayer identification number of such  
11 qualifying child on the return of tax for the taxable  
12 year.

13 “(2) TAXPAYER.—

14 “(A) IN GENERAL.—No credit shall be al-  
15 lowed under this section to a taxpayer for any  
16 taxable year unless the taxpayer includes the  
17 taxpayer’s social security number on the return  
18 of tax for such taxable year.

1                   “(B) JOINT RETURNS.—In the case of a  
2 joint return, the requirement of subparagraph  
3 (A) shall be treated as met if the social security  
4 number of either spouse is included on such re-  
5 turn.”.

6           (b) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 the date of the enactment of this Act.

