

117TH CONGRESS
1ST SESSION

H. R. 663

To amend the Internal Revenue Code of 1986 to require inclusion of the taxpayer’s social security number to claim the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 1, 2021

Mr. POSEY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require inclusion of the taxpayer’s social security number to claim the refundable portion of the child tax credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Refundable Child Tax
5 Credit Eligibility Verification Reform Act of 2021”.

1 **SEC. 2. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**
2 **THE REFUNDABLE PORTION OF THE CHILD**
3 **TAX CREDIT.**

4 (a) IN GENERAL.—Section 24(d) of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new paragraph:

7 “(6) IDENTIFICATION REQUIREMENT.—

8 “(A) IN GENERAL.—Paragraph (1) shall
9 not apply to any taxpayer for any taxable year
10 unless the taxpayer includes the taxpayer’s so-
11 cial security number on the return of tax for
12 such taxable year.

13 “(B) JOINT RETURNS.—In the case of a
14 joint return, the requirement of subparagraph
15 (A) shall be treated as met if the social security
16 number of either spouse is included on such re-
17 turn.

18 “(C) SOCIAL SECURITY NUMBER.—For
19 purposes of this paragraph, the term ‘social se-
20 curity number’ means a social security number
21 issued to an individual by the Social Security
22 Administration (other than a social security
23 number issued pursuant to subclause (II) (or
24 that portion of subclause (III) that relates to
25 subclause (II)) of section 205(c)(2)(B)(i) of the
26 Social Security Act).”.

1 (b) OMISSIONS TREATED AS MATHEMATICAL OR
2 CLERICAL ERROR.—Section 6213(g)(2)(I) of such Code
3 is amended to read as follows:

4 “(I) an omission of a correct social secu-
5 rity number required under section 24(d)(6)
6 (relating to refundable portion of child tax cred-
7 it), or a correct TIN required under section
8 24(e) (relating to child tax credit), to be in-
9 cluded on a return,”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2021.

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