

AMENDMENT TO RULES COMM. PRINT 115-85
OFFERED BY MR. PERRY OF PENNSYLVANIA

At the end of division A, add the following:

1 **TITLE VI—CHILD TAX CREDIT**

2 **SEC. 601 CHILD TAX CREDIT.**

3 (a) IN GENERAL.—Section 24(e) of the Internal Rev-
4 enue Code of 1986 is amended to read as follows:

5 “(e) IDENTIFICATION REQUIREMENTS.—

6 “(1) QUALIFYING CHILD IDENTIFICATION RE-
7 QUIREMENT.—No credit shall be allowed under this
8 section to a taxpayer with respect to a qualifying
9 child unless the taxpayer includes the name and so-
10 cial security number of such qualifying child on the
11 return of tax for the taxable year and such social se-
12 curity number was issued on or before the due date
13 for filing such return.

14 “(2) TAXPAYER IDENTIFICATION REQUIRE-
15 MENT.—No credit shall be allowed under this section
16 to a taxpayer unless the taxpayer includes the social
17 security number of such taxpayer on the return of
18 tax for the taxable year and such social security
19 number was issued on or before the due date for fil-
20 ing such return.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 2018.

