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(Original Signature of Member)

114TH CONGRESS  
1ST SESSION

# H. R.

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To amend the Internal Revenue Code of 1986 to limit the earned income tax credit to citizens and lawful permanent residents and to require a valid social security number to claim the refundable portion of the child tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. GROTHMAN introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# A BILL

To amend the Internal Revenue Code of 1986 to limit the earned income tax credit to citizens and lawful permanent residents and to require a valid 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 “Preventing Illegal Im-  
5 migrants From Abusing Tax Welfare Act of 2015”.

1 **SEC. 2. EARNED INCOME TAX CREDIT LIMITED TO CITI-**  
2 **ZENS AND LAWFUL PERMANENT RESIDENTS.**

3 (a) **IN GENERAL.**—Section 32(c)(1)(D) of the Inter-  
4 nal Revenue Code of 1986 is amended to read as follows:

5 “(G) **LIMITED TO CITIZENS AND LAWFUL**  
6 **PERMANENT RESIDENTS.**—The term ‘eligible  
7 individual’ shall not include any individual who  
8 is not a citizen or lawful permanent resident of  
9 the United States.”.

10 (b) **EFFECTIVE DATE.**—The amendment made by  
11 this section shall apply to taxable years beginning after  
12 the date of the enactment of this Act.

13 **SEC. 3. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**  
14 **THE REFUNDABLE PORTION OF THE CHILD**  
15 **TAX CREDIT.**

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

19 “(5) **IDENTIFICATION REQUIREMENT WITH RE-**  
20 **SPECT TO TAXPAYER.**—

21 “(A) **IN GENERAL.**—Paragraph (1) shall  
22 not apply to any taxpayer for any taxable year  
23 unless the return of tax for such taxable year  
24 includes the taxpayer’s social security number  
25 and the social security number of any qualifying  
26 child with respect to whom a credit is allowed

1           under this section (determined without regard  
2           to this subsection).

3           “(B) JOINT RETURNS.—In the case of a  
4           joint return, the requirement of subparagraph  
5           (A) shall be treated as met with respect to the  
6           taxpayer if the social security number of either  
7           spouse is included on such return.

8           “(C) OMISSION TREATED AS MATHE-  
9           MATICAL OR CLERICAL ERROR.—Any failure to  
10          meet the requirement of subparagraph (A) shall  
11          be treated as a mathematical or clerical error  
12          and assessed according to section 6213(b)(1).”.

13          (b) CONFORMING AMENDMENT.—Section 24(e) of  
14          such Code is amended by inserting “WITH RESPECT TO  
15          QUALIFYING CHILDREN” after “IDENTIFICATION RE-  
16          QUIREMENT” in the heading thereof.

17          (c) EFFECTIVE DATE.—The amendments made by  
18          this section shall apply to taxable years beginning after  
19          the date of the enactment of this Act.