

103^D CONGRESS
2^D SESSION

H. R. 4225

To amend the Internal Revenue Code of 1986 to prevent fraudulent claims for the earned income credit.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 1994

Mr. LEHMAN 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 prevent fraudulent claims for the earned income credit.

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

3 That section 32 of the Internal Revenue Code of 1986 (re-
4 lating to earned income credit) is amended by adding at
5 the end thereof the following new subsection:

6 “(k) VERIFICATION OF TAXPAYER IDENTIFICATION
7 NUMBERS.—The Secretary shall not allow the credit
8 under subsection (a) to any taxpayer until the Secretary
9 has verified that the numbers set forth on the return
10 claiming the credit as—

1 “(1) the taxpayer identification number of the
2 taxpayer, or

3 “(2) the taxpayer identification numbers of 1 or
4 more qualifying children,
5 are valid.”

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