

HR 2334

Refundable Child Tax Credit Eligibility Verification Reform Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 14, 2015

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (May 14, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/2334>

Sponsor

Name: Rep. Johnson, Sam [R-TX-3]

Party: Republican • **State:** TX • **Chamber:** House

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Buchanan, Vern [R-FL-16]	R · FL		May 29, 2015
Rep. Sessions, Pete [R-TX-32]	R · TX		Jul 21, 2015
Rep. Hartzler, Vicky [R-MO-4]	R · MO		Jan 28, 2016
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Feb 1, 2016
Rep. Royce, Edward R. [R-CA-39]	R · CA		Feb 3, 2016
Rep. Emmer, Tom [R-MN-6]	R · MN		Mar 22, 2016

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 14, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 5297	Related bill	May 19, 2016: Referred to the House Committee on Ways and Means.
114 HR 4722	Identical bill	Mar 23, 2016: Placed on the Union Calendar, Calendar No. 362.

Refundable Child Tax Credit Eligibility Verification Reform Act of 2015

Amends the Internal Revenue Code, with respect to the child tax credit, to require taxpayers claiming such credit to provide their social security numbers on their tax returns.

Prohibits taxpayers who improperly claimed such credit in a previous year from claiming such credit during a disallowance period of: (1) 2 years for claims made with reckless or intentional disregard of rules governing such credit, or (2) 10 years for fraudulent claims.

Requires the Department of the Treasury to prescribe a form for completion by paid income tax preparers in connection with claims for the refundable portion of the child tax credit. Imposes a penalty on preparers who fail to comply with due diligence requirements for claiming the refundable portion of the credit.

Actions Timeline

- **May 14, 2015:** Introduced in House
- **May 14, 2015:** Referred to the House Committee on Ways and Means.