

## HR 3430

To amend the Internal Revenue Code of 1986 to provide for a reduction in improper claims of refundable credits by directing the Secretary of the Treasury to ensure consistency of requirements for self and paid tax return preparers, and for other purposes.

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 29, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 29, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/3430>

### Sponsor

**Name:** Rep. Young, Todd [R-IN-9]

**Party:** Republican • **State:** IN • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 29, 2015

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jul 29, 2015)

This bill amends the Internal Revenue Code to: (1) direct the Internal Revenue Service to ensure that all procedures and questions used to determine eligibility for the earned income tax credit, the child tax credit, and the American Opportunity, Hope Scholarship, and Lifetime Learning tax credits are substantially the same regardless of the method used for preparing and filing a tax return; and (2) extend the due diligence requirement for determining eligibility for the earned income tax credit to tax return preparers who prepare returns claiming such other tax credits.

### Actions Timeline

- **Jul 29, 2015:** Introduced in House
- **Jul 29, 2015:** Referred to the House Committee on Ways and Means.