

## HR 4946

### EARN IT Act

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 14, 2016

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 14, 2016)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/4946>

### Sponsor

**Name:** Rep. Coffman, Mike [R-CO-6]

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Hardy, Cresent [R-NV-4]	R · NV		Apr 14, 2016
Rep. Walz, Timothy J. [D-MN-1]	D · MN		Apr 14, 2016
Rep. Curbelo, Carlos [R-FL-26]	R · FL		May 17, 2016

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 14, 2016

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

## **Enhancing Advancement, Reducing Noncompliance, and Improving Trust Act or the EARN IT Act**

This bill amends the Internal Revenue Code to increase the Earned Income Tax Credit (EITC) for individuals with no qualifying children and to establish additional requirements for claiming the EITC and the child tax credit.

The bill modifies the EITC for individuals with no qualifying children by:

- increasing the credit and phaseout percentages,
- increasing the earned income and phaseout amounts,
- reducing the minimum age to claim the credit, and
- modifying the formula for inflation adjustments.

For a qualifying child to be taken into account for the EITC, a tax return must include a certification of the child's residency.

The bill prohibits the refundable portion of the child tax credit (commonly referred to as the additional child tax credit) from being claimed for a qualifying child unless the tax return includes a valid social security number for the child.

The bill increases from two to five years the disallowance period for taxpayers who improperly claim the EITC due to reckless or intentional disregard of rules and regulations.

### **Actions Timeline**

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- **Apr 14, 2016:** Introduced in House
- **Apr 14, 2016:** Referred to the House Committee on Ways and Means.