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(Original Signature of Member)

112TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to clarify eligibility for the
child tax credit.

IN THE HOUSE OF REPRESENTATIVES

Mr. KINGSTON introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to clarify
eligibility for 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 “Child Tax Credit In-
5 tegrity Preservation Act of 2011”.

6 **SEC. 2. ELIGIBILITY FOR CHILD TAX CREDIT.**

7 (a) IN GENERAL.—Subsection (e) of section 24 of the
8 Internal Revenue Code of 1986 is amended by striking

1 “under this section to a taxpayer” and all that follows and
2 inserting “under this section to any taxpayer unless—

3 “(1) such taxpayer includes the taxpayer’s valid
4 identification number (as defined in section
5 6428(h)(2)) on the return of tax for the taxable
6 year, and

7 “(2) with respect to any qualifying child, the
8 taxpayer includes the name and taxpayer identifica-
9 tion number of such qualifying child on such return
10 of tax.”.

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