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112TH CONGRESS
2D SESSION

H. R. 6165

To amend the Internal Revenue Code of 1986 to require certain nonresident aliens to provide valid immigration documents to claim the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2012

Mr. GOSAR (for himself, Mr. SCHWEIKERT, Mr. FLAKE, Mr. QUAYLE, and Mr. FRANKS of Arizona) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to require certain nonresident aliens to provide valid immigration documents to claim the refundable portion of the child tax credit.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Responsible Child Tax Credit Eligibility Verification Act of 2012''.

SEC. 2. VALID IMMIGRATION DOCUMENTS REQUIRED TO CLAIM THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT.

(a) IN GENERAL.—Subsection (d) of section 24 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(5) VALID IMMIGRATION DOCUMENT REQUIREMENTS.—If a taxpayer is an alien, paragraph (1) shall not apply to such taxpayer for any taxable year unless the taxpayer attaches to the return of tax for such taxable year a photocopy of—

"(A) each page of the taxpayer's passport,

"(B) the taxpayer's nonimmigrant visa or permanent resident card (Form I–551),

"(C) evidence of valid employment authorization in the United States (Form I–766 or Form I–9) under a category that is specified in Federal statute,

"(D) the taxpayer's arrival-departure documentation (Form I–94), and

"(E) with respect to each qualifying alien child of the taxpayer—

"(i) each page of such child's passport,

"(ii) such child's nonimmigrant visa or permanent resident card (Form I–551), and

"(iii) the arrival-departure documentation (Form I–94) of such child.

Any failure to meet the requirements of this subsection shall be treated as a mathematical or clerical error and assessed according to section 6213(b)(1).".

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

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