

114TH CONGRESS  
1ST SESSION

# H. R. 192

To amend the Internal Revenue Code of 1986 to deny the refundable portion of the child tax credit to individuals who are not authorized to be employed in the United States and to terminate the use of certifying acceptance agents to facilitate the application process for ITINs.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2015

Mr. BILIRAKIS 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 deny the refundable portion of the child tax credit to individuals who are not authorized to be employed in the United States and to terminate the use of certifying acceptance agents to facilitate the application process for ITINs.

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 “Stop Handouts to Un-  
5 authorized Taxpayers Act of 2015” or the “SHUT Act  
6 of 2015”.

1 **SEC. 2. DENIAL OF REFUNDABLE PORTION OF CHILD TAX**  
2 **CREDIT TO INDIVIDUALS NOT AUTHORIZED**  
3 **TO BE EMPLOYED IN THE UNITED STATES.**

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

7 “(5) **IDENTIFICATION REQUIREMENT WITH RE-**  
8 **SPECT TO TAXPAYER.**—

9 “(A) **IN GENERAL.**—Paragraph (1) shall  
10 not apply to any taxpayer for any taxable year  
11 unless the taxpayer includes the taxpayer’s so-  
12 cial security number on the return of tax for  
13 such taxable year or otherwise demonstrates on  
14 the return that the taxpayer is authorized to be  
15 employed in the United States.

16 “(B) **JOINT RETURNS.**—In the case of a  
17 joint return, the requirement of subparagraph  
18 (A) shall be treated as met if either spouse  
19 meets such requirement.

20 “(C) **OMISSION TREATED AS MATHE-**  
21 **MATICAL OR CLERICAL ERROR.**—Any failure to  
22 meet the requirement of subparagraph (A) shall  
23 be treated as a mathematical or clerical error  
24 and assessed according to section 6213(b)(1).”.

25 (b) **CONFORMING AMENDMENT.**—Subsection (e) of  
26 section 24 of such Code is amended by inserting “WITH

1 RESPECT TO QUALIFYING CHILDREN” after “IDENTI-  
2 FICATION REQUIREMENT” in the heading thereof.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

6 **SEC. 3. TERMINATION OF CERTIFYING AGENT PROGRAM.**

7 Effective on the date of the enactment of this Act,  
8 no Individual Taxpayer Identification Number may be  
9 issued by the Secretary of the Treasury (or any delegate  
10 of such Secretary) unless the supporting documentary evi-  
11 dence is submitted to such Secretary or any delegate of  
12 such Secretary who is an employee within the Department  
13 of the Treasury.

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