

113TH CONGRESS
1ST SESSION

H. R. 856

To amend the Internal Revenue Code of 1986 to require the social security number of the student and the employer identification number of the educational institution for purposes of education tax credits.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2013

Mrs. BLACK (for herself, Mr. SCHOCK, Mr. WESTMORELAND, and Mr. ROE of Tennessee) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require the social security number of the student and the employer identification number of the educational institution for purposes of education tax credits.

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. SOCIAL SECURITY NUMBER AND EMPLOYER**
4 **IDENTIFICATION NUMBER REQUIRED FOR**
5 **EDUCATION TAX CREDITS.**

6 (a) IN GENERAL.—Paragraph (1) of section 25A(g)
7 of the Internal Revenue Code of 1986 is amended—

1 (1) by striking “taxpayer identification num-
2 ber” and inserting “social security number”, and

3 (2) by inserting “, and the employer identifica-
4 tion number of any institution to which qualified tui-
5 tion and related expenses were paid with respect to
6 such individual,” after “such individual”.

7 (b) OMISSION TREATED AS MATHEMATICAL OR
8 CLERICAL ERROR.—Subparagraph (J) of section
9 6213(g)(2) of such Code is amended by striking “TIN”
10 and inserting “social security number and employer identi-
11 fication number”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2013.

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