

[COMMITTEE PRINT]

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[Budget Reconciliation Legislative Recommendations Relating to Social Security Number Requirements for Refundable Portion of the Child Tax Credit]

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1 **Subtitle B—Social Security Num-**  
2 **ber Required to Claim the Re-**  
3 **fundable Portion of the Child**  
4 **Tax Credit**

5 **SEC. 611. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**  
6 **THE REFUNDABLE PORTION OF THE CHILD**  
7 **TAX CREDIT.**

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

11 “(5) IDENTIFICATION REQUIREMENT WITH RE-  
12 SPECT TO TAXPAYER.—

13 “(A) IN GENERAL.—Paragraph (1) shall  
14 not apply to any taxpayer for any taxable year  
15 unless the taxpayer includes the taxpayer’s So-  
16 cial Security number on the return of tax for  
17 such taxable year.

18 “(B) JOINT RETURNS.—In the case of a  
19 joint return, the requirement of subparagraph

1 (A) shall be treated as met if the Social Secu-  
2 rity number of either spouse is included on such  
3 return.

4 “(C) LIMITATION.—Subparagraph (A)  
5 shall not apply to the extent the tentative min-  
6 imum tax (as defined in section 55(b)(1)(A))  
7 exceeds the credit allowed under section 32.”.

8 (b) OMISSION TREATED AS MATHEMATICAL OR  
9 CLERICAL ERROR.—Subparagraph (I) of section  
10 6213(g)(2) of such Code is amended to read as follows:

11 “(I) an omission of a correct Social Secu-  
12 rity number required under section 24(d)(5)  
13 (relating to refundable portion of child tax cred-  
14 it), or a correct TIN under section 24(e) (relat-  
15 ing to child tax credit), to be included on a re-  
16 turn,”.

17 (c) CONFORMING AMENDMENT.—Subsection (e) of  
18 section 24 of such Code is amended by inserting “WITH  
19 RESPECT TO QUALIFYING CHILDREN” after “IDENTI-  
20 FICATION REQUIREMENT” in the heading thereof.

21 (d) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 the date of the enactment of this Act.



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## **I. SUMMARY AND BACKGROUND**

### **A. Purpose and Summary**

In partial fulfillment of the reconciliation instructions included in section 201(b)(6) of the Concurrent Resolution on the Budget for Fiscal Year 2013 (H. Con. Res. 112), the Committee on Ways and Means favorably transmitted the Budget Reconciliation Legislative Recommendations Relating to Social Security Number Requirements for the Refundable Portion of the Child Tax Credit without amendment (with a quorum being present). The Committee recommends that a Social Security Number (“SSN”) be required in order to claim the refundable portion of the child tax credit (sometimes referred to as the “additional child tax credit” or “ACTC”). Under current law, individuals must earn income in the United States in order to obtain the ACTC; however, the absence of an SSN requirement effectively permits individuals who are not authorized to work in the U.S. – and who, therefore, cannot legally earn the income that is necessary to qualify for the credit – to claim it. The Committee’s recommendation ensures that only those with an SSN, and thus only those who are eligible to earn income in the United States, may obtain the ACTC.

### **B. Background and Need for Legislation**

Given the Federal government’s current fiscal situation, it is imperative that Congress scrutinize the Federal budget to identify potential improper payments resulting from waste, fraud, and abuse. Once identified, it is incumbent on Congress to amend statutes and address programs that fail to fully protect taxpayer dollars. According to a July 7, 2011 report by the Treasury Inspector General for Tax Administration (“TIGTA”), the number of filers without an SSN whose ACTC claims were processed in 2010 was 2.3 million, and those individuals claimed approximately \$4.2 billion in benefits that year. TIGTA also found that filers without an SSN received 15 percent of all ACTC payments processed in 2010. In 1996, Congress enacted legislation making those without SSNs ineligible to receive the earned income tax credit (“EITC”), a similar refundable tax credit. The proposal embodied in this recommendation – based on legislation (H.R. 1956) introduced by Rep. Sam Johnson (R-TX) – would bring the pertinent rules applicable to the ACTC in line with those of the EITC, reflecting ongoing bipartisan concerns about payments to individuals who are not authorized to work in the United States.

### **C. Legislative History**

#### **Budget resolution**

On March 29, 2012, the House of Representatives approved H. Con. Res. 112, the budget resolution for fiscal year 2013. Pursuant to section 201(b)(6) of H. Con. Res. 112, the Committee on Ways and Means was directed to submit to the Committee on the Budget recommendations for changes in law within the jurisdiction of the Committee on Ways and Means sufficient to reduce the deficit by \$1,200,000,000 for the period of fiscal years 2012 and 2013; by \$23,000,000,000 for the period of fiscal years 2012 through 2017; and by \$53,000,000,000 for the period of fiscal years 2012 through 2022.

### **Committee action**

On April 18, 2012, in partial fulfillment of its instructions under the budget resolution, the Committee on Ways and Means marked up the budget reconciliation legislative recommendation, and ordered the recommendation relating to Social Security Number Requirements for the Refundable Portion of the Child Tax Credit favorably transmitted.

### **Committee hearings**

On May 25, 2011, the Oversight Subcommittee held a hearing on improper payments in the administration of refundable tax credits, which explored the \$106 billion in improper refundable tax credits paid out in recent years. This hearing featured testimony regarding improper ACTC payments, including on the increase of such improper payments, from \$62 million in 2000 to \$4.2 billion in 2010, to non-SSN holders.

## **II. EXPLANATION OF PROVISION**

### **A. Social Security Number Required to Claim the Refundable Portion of the Child Tax Credit**

#### **Present Law**

An individual may claim a tax credit for each qualifying child under the age of 17. The maximum amount of the credit per child is \$1,000 through 2012 and \$500 thereafter. A child who is not a citizen, national, or resident of the United States cannot be a qualifying child.

For taxable years beginning in 2012, the child tax credit is allowable against both the regular tax and the alternative minimum tax. For taxable years beginning after 2012, the credit is allowable only to the extent the regular tax exceeds the tentative minimum tax.

To the extent that the child tax credit is not allowed to offset the taxpayer's tax liability, the taxpayer may be eligible for an additional credit which is refundable. For taxable years beginning in 2012, the additional credit is in an amount equal to the greater of (1) 15 percent of the taxpayer's earned income in excess of \$3,000, or (2) in the case of a family with three or more children, the amount by which the taxpayer's social security taxes exceed the earned income credit. For taxable years beginning after 2012, the additional credit applies only in the case of a family with three or more children in the amount described in (2) above.

No credit is allowed to any taxpayer with respect to any qualifying child unless the taxpayer includes the name and the taxpayer identification number of the qualifying child on the tax return for the taxable year.

Any taxpayer required to file a Federal income tax return must furnish his or her own taxpayer identification number on the return. For individual filers, a taxpayer identification number may be either a SSN or an IRS individual taxpayer identification number ("ITIN").

#### **Reasons for Change**

Given that the refundable portion of the child tax credit requires earned income as a condition of eligibility, the Committee believes that additional steps should be taken to ensure that those who cannot legally earn income in the United States cannot collect the refundable portion of this credit. The Committee observes that, in 1996, Congress enacted legislation making those without SSNs ineligible to receive the EITC, a similar refundable tax credit. The Committee believes that in order to prevent abuse in the refundable portion of the child tax credit – such as that identified in the July 7, 2011 TIGTA report – that SSN requirement should be extended to the refundable portion of the child tax credit as well.

#### **Explanation of Provision**

The legislative recommendation adds a requirement that the additional child tax credit is allowable only if the tax return includes the taxpayer's SSN (or in the case of a joint return, the SSN of either spouse).

The rule does not apply to the extent the taxpayer's tentative minimum tax exceeds his or her earned income credit for the taxable year. Thus, under the legislative recommendation, a taxpayer can offset income tax liability with an ACTC, despite not entering a SSN as the taxpayer's identification number on the tax return.

#### **Effective Date**

The legislative recommendation is effective for taxable years beginning after the date of enactment.

### III. VOTES OF THE COMMITTEE

In compliance with clause 3(b) of rule XIII of the Rules of the House of Representatives, the following statement is made concerning the vote of the Committee on Ways and Means in its consideration of "Budget Reconciliation Legislative Recommendations Relating to Social Security Number Requirements for Refundable Portion of the Child Tax Credit."

The budget reconciliation legislative recommendation was ordered favorably transmitted without amendment by a roll call vote of 22 yeas to 12 nays (with a quorum being present). The vote was as follows:

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Camp	✓			Mr. Levin		✓	
Mr. Herger	✓			Mr. Rangel			
Mr. Johnson	✓			Mr. Stark		✓	
Mr. Brady	✓			Mr. McDermott		✓	
Mr. Ryan	✓			Mr. Lewis		✓	
Mr. Nunes	✓			Mr. Neal		✓	
Mr. Tiberi	✓			Mr. Becerra			
Mr. Davis	✓			Mr. Doggett		✓	
Mr. Reichert	✓			Mr. Thompson		✓	
Mr. Boustany	✓			Mr. Larson		✓	
Mr. Roskam	✓			Mr. Blumenauer			
Mr. Gerlach	✓			Mr. Kind		✓	
Mr. Price	✓			Mr. Pascrell		✓	
Mr. Buchanan	✓			Ms. Berkley		✓	
Mr. Smith	✓			Mr. Crowley		✓	
Mr. Schock	✓						
Ms. Jenkins	✓						
Mr. Paulsen	✓						
Mr. Marchant	✓						
Mr. Berg	✓						
Ms. Black	✓						
Mr. Reed	✓						

**IV. BUDGET EFFECTS OF THE PROVISION**

**A. Committee Estimate of Budgetary Effects**

In compliance with clause 3(d) of rule XIII of the Rules of the House of Representatives, the following statement is made concerning the effects on the budget of the “Budget Reconciliation Legislative Recommendations Relating to Social Security Number Requirements for Refundable Portion of the Child Tax Credit,” as transmitted.

The budget reconciliation legislative recommendation, as transmitted, is estimated to have the following effect on budget receipts for fiscal years 2013-2022:

<u>Item</u>	<u>Fiscal Years</u> <u>[Billions of Dollars]</u>											
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2013-17</u>	<u>2013-22</u>
Social Security Number Required to Claim the Refundable Portion of the Child Tax Credit [1].....	---	1.0	1.0	0.9	0.9	0.8	0.8	0.8	0.8	0.7	3.7	7.6

NOTE: Details do not add to totals due to rounding.

[1] Estimate includes the following outlay effects:

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2013-17</u>	<u>2013-22</u>
---	-1.0	-1.0	-0.9	-0.9	-0.8	-0.8	-0.8	-0.8	-0.7	-3.7	-7.6

**B. Statement Regarding New Budget Authority  
and Tax Expenditures Budget Authority**

In compliance with clause 3(c)(2) of rule XIII of the Rules of the House of Representatives, the Committee states that the budget reconciliation legislative recommendation involves no new or increased budget authority. The Committee states further that the budget reconciliation legislative recommendation involves no new or increased tax expenditures.

**C. Cost Estimate Prepared by the Congressional Budget Office**

In compliance with clause 3(c)(3) of rule XIII of the Rules of the House of Representatives, requiring a cost estimate prepared by the CBO, the following statement by the CBO is provided.

**[Insert A -- CBO letter/estimate]**

#### **D. Macroeconomic Impact Analysis**

In compliance with clause 3(h)(2) of rule XIII of the Rules of the House of Representatives, the following statement is made by the Joint Committee on Taxation with respect to the provisions of the budget reconciliation legislative recommendation amending the Internal Revenue Code of 1986: the effects of the legislative recommendation on economic activity are so small as to be incalculable within the context of a model of the aggregate economy.

## **V. OTHER MATTERS TO BE DISCUSSED UNDER THE RULES OF THE HOUSE**

### **A. Committee Oversight Findings and Recommendations**

With respect to clause 3(c)(1) of rule XIII of the Rules of the House of Representatives (relating to oversight findings), the Committee advises that it was as a result of the Committee's review of the provisions of the budget reconciliation legislative recommendation that the Committee concluded that it is appropriate to transmit the legislative recommendation to the Committee on the Budget.

### **B. Statement of General Performance Goals and Objectives**

With respect to clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee advises that the budget reconciliation legislative recommendation contains no measure that authorizes funding, so no statement of general performance goals and objectives for which any measure authorizing funding is required.

### **C. Constitutional Authority Statement**

The Committee states that the Committee's action in transmitting this budget reconciliation legislative recommendation is derived from Article I of the United States Constitution, Section 8, Clause 1 ("The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises . . ."), and from the 16th Amendment to the United States Constitution.

### **D. Information Relating to Unfunded Mandates**

This information is provided in accordance with section 423 of the Unfunded Mandates Reform Act of 1995 (Pub. L. No. 104-4).

The Committee has determined that the budget reconciliation legislative recommendation contains one private sector mandate: requiring those who claim the refundable child tax to credit enter a Social Security Number on their tax return. The Committee has determined that the budget reconciliation legislative recommendation does not impose a Federal intergovernmental mandate on State, local, or tribal governments.

### **E. Applicability of House Rule XXI 5(b)**

Rule XXI 5(b) of the Rules of the House of Representatives provides, in part, that "A bill or joint resolution, amendment, or conference report carrying a Federal income tax rate increase may not be considered as passed or agreed to unless so determined by a vote of not less than three-fifths of the Members voting, a quorum being present." The Committee has carefully reviewed the provisions of the budget reconciliation legislative recommendation, and states that the provisions of the legislative recommendation do not involve any Federal income tax rate increases within the meaning of the rule.

## **F. Tax Complexity Analysis**

Section 4022(b) of the Internal Revenue Service Reform and Restructuring Act of 1998 (the “IRS Reform Act”) requires the staff of the Joint Committee on Taxation (in consultation with the Internal Revenue Service and the Treasury Department) to provide a tax complexity analysis. The complexity analysis is required for all legislation reported by the Senate Committee on Finance, the House Committee on Ways and Means, or any committee of conference if the legislation includes a provision that directly or indirectly amends the Internal Revenue Code and has widespread applicability to individuals or small businesses.

Pursuant to clause 3(h)(1) of rule XIII of the Rules of the House of Representatives, the staff of the Joint Committee on Taxation has determined that a complexity analysis is not required under section 4022(b) of the IRS Reform Act because the budget reconciliation legislative recommendation contains no provisions that amend the Code and that have “widespread applicability” to individuals or small businesses, within the meaning of the rule.

## **G. Congressional Earmarks, Limited Tax Benefits, and Limited Tariff Benefits**

With respect to clause 9 of rule XXI of the Rules of the House of Representatives, the Committee has carefully reviewed the provisions of the budget reconciliation legislative recommendation, and states that the provisions of the legislative recommendation do not contain any congressional earmarks, limited tax benefits, or limited tariff benefits within the meaning of the rule.

**VI. CHANGES IN EXISTING LAW MADE BY THE LEGISLATIVE  
RECOMMENDATION, AS TRANSMITTED**

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the budget reconciliation legislative recommendation, as transmitted, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italics, existing law in which no change is proposed is shown in roman):

**[Insert B -- Office of Legislative Counsel's "Ramseyer" language]**



CONGRESSIONAL BUDGET OFFICE  
U.S. Congress  
Washington, DC 20515

Douglas W. Elmendorf, Director

April 24, 2012

Honorable Dave Camp  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Chairman:

The Congressional Budget Office has prepared the enclosed cost estimate for the committee's reconciliation recommendation related to a Social Security Number Required to Claim the Refundable Portion of the Child Tax Credit, as approved on April 18, 2012.

If you wish further details on this estimate, we will be pleased to provide them. The staff contact is Kalyani Parthasarathy, who can be reached at 6-2800.

Sincerely,

A handwritten signature in cursive script that reads "Douglas W. Elmendorf".

Douglas W. Elmendorf

Enclosure

cc: Honorable Sander M. Levin  
Ranking Member



**CONGRESSIONAL BUDGET OFFICE  
COST ESTIMATE**

April 24, 2012

**Social Security Number Required to Claim  
the Refundable Portion of the Child Tax Credit**

*As approved by the House Committee on Ways and Means on April 18, 2012*

H. Con. Res. 112, the Concurrent Budget Resolution for fiscal year 2013, as passed by the House of Representatives on March 29, 2012, instructed several committees of the House to recommend legislative changes that would reduce deficits over the 2012-2022 period. As part of that reconciliation process, the House Committee on Ways and Means has approved three separate provisions as reconciliation recommendations. The following analysis presents estimated budgetary effects for one of those three provisions.

The legislation would require taxpayers to provide their Social Security Number (SSN) in order to claim the refundable portion of the child tax credit. The staff of the Joint Committee on Taxation (JCT) estimates that the legislation would have no budgetary impact in 2012 or 2013, but would reduce outlays by \$3.7 billion over the 2012-2017 period and by \$7.6 billion over the 2012-2022 period. Because the legislation would have no budgetary impact in 2012 or 2013, those estimates would be the same for any enactment date this year.

Under current law, taxpayers who have either an individual taxpayer identification number or an SSN and include it on their income tax return can claim a tax credit—\$1,000 this year and \$500 starting in 2013—for each of their qualifying children under the age of 17. If the credit exceeds the tax liability of the taxpayer, the excess may be refunded depending on the taxpayer’s earnings, and the refunded portion is classified as an outlay in the federal budget. The legislation would allow only taxpayers who provide their SSN to claim the refundable portion of the credit, starting in 2013. JCT’s estimate of the legislation’s impact is shown in the following table.

	By Fiscal Year, in Billions of Dollars											2012-	2012-
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2017	2022
<b>CHANGES IN DIRECT SPENDING</b>													
Estimated Budget Authority	0	0	-1.0	-1.0	-0.9	-0.9	-0.8	-0.8	-0.8	-0.8	-0.7	-3.7	-7.6
Estimated Outlays	0	0	-1.0	-1.0	-0.9	-0.9	-0.8	-0.8	-0.8	-0.8	-0.7	-3.7	-7.6

JCT has determined that the legislation contains no intergovernmental mandates and one private-sector mandate as defined in the Unfunded Mandates Reform Act (UMRA). Based on information provided by JCT, the cost of the private-sector mandate would exceed the annual threshold established in UMRA for private-sector mandates (\$146 million in 2012, adjusted annually for inflation) beginning in 2014.

The CBO staff contact for this estimate is Kalyani Parthasarathy. This estimate was approved by Frank Sammartino, Assistant Director for Tax Analysis.

CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italics, existing law in which no change is proposed is shown in roman):

INTERNAL REVENUE CODE OF 1986

Subtitle A—Income Taxes

\* \* \* \* \*

CHAPTER 1—NORMAL TAXES AND SURTAXES

\* \* \* \* \*

Subchapter A—Determination of Tax Liability

\* \* \* \* \*

PART IV—CREDITS AGAINST TAX

\* \* \* \* \*

Subpart A—Nonrefundable Personal Credits

\* \* \* \* \*

SEC. 24. CHILD TAX CREDIT.

(a) \* \* \*

\* \* \* \* \*

(d) PORTION OF CREDIT REFUNDABLE.—

(1) \* \* \*

\* \* \* \* \*

(5) IDENTIFICATION REQUIREMENT WITH RESPECT TO TAXPAYER.—

(A) IN GENERAL.—Paragraph (1) shall not apply to any taxpayer for any taxable year unless the taxpayer includes the taxpayer's Social Security number on the return of tax for such taxable year.

(B) JOINT RETURNS.—In the case of a joint return, the requirement of subparagraph (A) shall be treated as met if the Social Security number of either spouse is included on such return.

(C) LIMITATION.—Subparagraph (A) shall not apply to the extent the tentative minimum tax (as defined in section 55(b)(1)(A)) exceeds the credit allowed under section 32.

(e) IDENTIFICATION REQUIREMENT WITH RESPECT TO QUALIFYING CHILDREN.—No credit shall be allowed under this section to

a taxpayer with respect to any qualifying child unless the taxpayer includes the name and taxpayer identification number of such qualifying child on the return of tax for the taxable year.

\* \* \* \* \*

**Subtitle F—Procedure and Administration**

\* \* \* \* \*

**CHAPTER 63—ASSESSMENT**

\* \* \* \* \*

**Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes**

\* \* \* \* \*

**SEC. 6213. RESTRICTIONS APPLICABLE TO DEFICIENCIES; PETITION TO TAX COURT.**

(a) \* \* \*

\* \* \* \* \*

(g) DEFINITIONS.—For purposes of this section—

(1) \* \* \*

(2) MATHEMATICAL OR CLERICAL ERROR.—The term “mathematical or clerical error” means—

(A) \* \* \*

\* \* \* \* \*

[(I) an omission of a correct TIN required under section 24(e) (relating to child tax credit) to be included on a return,]

*(I) an omission of a correct Social Security number required under section 24(d)(5) (relating to refundable portion of child tax credit), or a correct TIN under section 24(e) (relating to child tax credit), to be included on a return,*

\* \* \* \* \*

DAVE CAMP, MICHIGAN,  
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JENNIFER SAFAVIAN,  
STAFF DIRECTOR

# Congress of the United States

## U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

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JANICE MAYES,  
MINORITY CHIEF COUNSEL

**April 24, 2012**

### **DISSENTING VIEWS ON RECOMMENDATION TO REDUCE THE AVAILABILITY OF THE REFUNDABLE CHILD TAX CREDIT**

These recommendations to the Budget Committee follow a disturbing but familiar pattern. Once again, the Majority has targeted seniors, children, people with disabilities, and middle-income families rather than ask the very wealthiest Americans to pay their fair share. We strongly oppose this unfair approach, these specific legislative proposals, and the complete lack of consultation, public discussion, or analysis of the consequences of these policies that preceded our Committee action. We support a fair and balanced approach to deficit reduction. The Majority's recommendation is neither fair nor balanced.

In 2013 alone, this recommendation is estimated to affect one million families and more than three million children. We urge the Majority to slow down and proceed in a manner that ensures that no United States citizens would be harmed by this recommendation.

We have three primary concerns.

First, we are concerned that this recommendation would harm low-income families. In 2010, over 21 million families claimed the Additional Child Tax Credit. The average adjusted gross income of families claiming this credit was about \$22,000, and the average amount claimed was \$1,800. This recommendation would take an average of \$1,800 from one million, very low-income families.

Second, we are concerned that this recommendation would harm children living in low-income families. More than one in five children—over 16 million children—in the United States live in families with income below the federal poverty level. From 2006 to 2010, the poverty rate increased for children from 17.4 percent (12.8 million children) to 22.0 percent (16.4 million children), respectively. Children of immigrants account for over one-quarter of all children in the United States living in low-income families. More than one in three Latino children lived in poverty in 2010. Unlike the Earned Income

Tax Credit that is designed to promote work, the child tax credit is designed to fight child poverty and ensure the well-being of children. In 2009, the child tax credit kept nearly 1.3 million children out of poverty. This recommendation would reduce the effectiveness of the child tax credit as an anti-poverty measure for more than three million children.

Third, we are concerned that this recommendation would harm millions of children who are United States citizens. More specifically, it would harm millions of American children who are United States citizens living in immigrant families. In 2010, more than nine in ten children (92 percent) claimed under the child tax credits were United States citizens. In 2010, there were 4.5 million U.S.-born children (i.e., United States citizens) living in mixed-status, immigrant families. Overall, an estimated 85 percent of families that would be affected by this recommendation are Hispanic.

We are committed to bringing our budget into balance, but do not believe that children, senior citizens and the disabled should be targeted for massive cuts, as the wealthiest among us are asked to contribute nothing. We attempted to substitute these and other cuts with an equal amount of deficit reduction through the so-called "Buffett Rule," which would have affected only those with annual incomes of \$1 million or more a year. Regrettably, the majority refused to allow a vote on this more equitable approach for reducing our deficit.

Sander Levin

