

112TH CONGRESS
2D SESSION

S. _____

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 SENATE OF THE UNITED STATES

Mr. RUBIO introduced the following bill; which was read twice and referred to the Committee on _____

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.

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 “Responsible Child Tax
5 Credit Eligibility Verification Act of 2012”.

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

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) VALID IMMIGRATION DOCUMENT REQUIRE-
8 MENTS.—If a taxpayer is an alien, paragraph (1)
9 shall not apply to such taxpayer for any taxable year
10 unless the taxpayer attaches to the return of tax for
11 such taxable year a photocopy of—

12 “(A) each page of the taxpayer’s passport,

13 “(B) the taxpayer’s nonimmigrant visa,

14 “(C) the taxpayer’s employment authoriza-
15 tion documentation (Form I-766),

16 “(D) the taxpayer’s arrival-departure docu-
17 mentation (Form I-94), and

18 “(E) with respect to each qualifying alien
19 child of the taxpayer—

20 “(i) each page of such child’s pass-
21 port,

22 “(ii) such child’s nonimmigrant visa,
23 and

24 “(iii) the arrival-departure docu-
25 mentation (Form I-94) of such child.

1 Any failure to meet the requirements of this sub-
2 section shall be treated as a mathematical or clerical
3 error and assessed according to section
4 6213(b)(1).”.

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