MCG13606 S.L.C.

Chuck Grassley

AMENDMENT NO._____ Calendar No._____

Purpose: To prohibit individuals granted registered provisional immigrant status from retroactively claiming the earned income tax credit.

IN TH Sess.

AMENDMENT Nº 1379

By Grassley

To To or

S.744

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Page(s)

GPO: 2012 77-320 (mac)

AMENDMENT intended to be proposed by Mr. GRASSLEY (for himself and Mr. Enzi)

Viz:

On page 1448, between lines 5 and 6, insert the following:

SEC. 3204. LIMITATION ON CERTAIN ALIENS CLAIMING EARNED INCOME TAX CREDIT IN PRIOR YEARS.

(a) IN GENERAL.—Paragraph (1) of section 32(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(G) PROHIBITION ON RETROACTIVE CREDIT FOR CERTAIN IMMIGRANTS.—

"(i) IN GENERAL.—In the case of an individual who is granted registered provisional immigrant status under section 245B of the Immigration and Nationality Act, no credit shall be allowed under this section for any taxable year prior to the year such individual was granted such status unless such individual —

"(I) was an eligible individual for such prior taxable year, and

"(II) was authorized to engage in employment in the United States for such prior taxable year.

"(ii) MARRIED INDIVIDUALS.—In the case of an eligible individual who is married (within the meaning of section 7703) to an individual who is granted registered provisional immigrant status or registered provisional immigrant dependent status under section 245B of the Immigration and Nationality Act, no credit shall be allowed under this section for any taxable year—

"(I) in which such individual was married (within the meaning of sec-

tion 7703) to the eligible individual, and

"(II) which is prior to the year the spouse of such individual was granted such status,

unless such spouse was authorized to engage in employment in the United States for such prior taxable year.".

(b) QUALIFYING CHILDREN.—Subparagraph (D) of section 32(c)(3) of such Code is amended by redesignating clause (ii) as clause (iii) and by inserting after clause (i) the following new clause:

"(ii) PRIOR YEARS.—In the case of an individual who is granted registered provisional immigrant status or registered provisional immigrant dependent status under section 245B of the Immigration and Nationality Act, such individual shall not be taken into account as a qualifying child under subsection (b) for any taxable year prior the year such individual was granted such status unless such individual was authorized to engage in employment in the United States for such prior taxable year.".

1 (c) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2013.