

106TH CONGRESS
1ST SESSION

H. R. 2494

To amend the Internal Revenue Code of 1986 to provide a religious exemption from providing identifying numbers for dependents to claim certain credits and deductions on a tax return.

IN THE HOUSE OF REPRESENTATIVES

JULY 13, 1999

Mr. HOSTETTLER (for himself, Mr. GOODLING, Mrs. CHENOWETH, Mr. PAUL, Mr. PITTS, Mr. BUYER, Mr. ENGLISH, Mr. MCINTOSH, Mr. BURTON of Indiana, Mr. SCHAFFER, Mr. STUMP, Mr. DOOLITTLE, Mr. STEARNS, Mr. SOUDER, Mr. SHOWS, Mr. BALDACCI, and Mr. GARY MILLER of California) 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 provide a religious exemption from providing identifying numbers for dependents to claim certain credits and deductions on a tax return.

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. RELIGIOUS EXEMPTION FROM TIN REQUIRE-**
4 **MENTS RELATING TO DEPENDENTS.**

5 (a) IN GENERAL.—Section 6109 of the Internal Rev-
6 enue Code of 1986 (relating to identifying numbers) is

1 amended by adding at the end the following new sub-
2 section:

3 “(i) RELIGIOUS EXEMPTION.—

4 “(1) IN GENERAL.—For purposes of any re-
5 quirement to provide a TIN under a section of this
6 title specified in paragraph (3), a taxpayer who has
7 a sincerely held religious belief under which the tax-
8 payer is conscientiously opposed to obtaining an
9 identifying number with respect to a qualified de-
10 pendent may, in lieu of such number, include the fol-
11 lowing with a return, statement, or other document
12 required under the authority of this title:

13 “(A) An affidavit describing such religious
14 belief.

15 “(B) An affidavit from a third party under
16 which the third party, under penalty of perjury,
17 states from personal knowledge that the quali-
18 fied dependent meets one or more of the quali-
19 fications of each of the sections specified in
20 paragraph (3) under which a credit or deduc-
21 tion is claimed by the taxpayer.

22 “(C) Documentation to establish the rela-
23 tionship of the dependent to the taxpayer. Such
24 documentation shall include a birth certificate,

1 medical record, school record, or insurance
2 record, or a combination thereof.

3 “(2) QUALIFIED DEPENDENT.—For purposes
4 of paragraph (1), the term ‘qualified dependent’
5 means a dependent (as defined in section 152) who
6 is described in paragraph (1)(B) or (5)(C) of section
7 151(c).

8 “(3) CREDIT AND DEDUCTION SECTIONS SPECI-
9 FIED.—For purposes of paragraph (1), the sections
10 specified in this paragraph are—

11 “(A) section 21 (relating to expenses for
12 household and dependent care services nec-
13 essary for gainful employment),

14 “(B) section 23 (relating to adoption ex-
15 penses),

16 “(C) section 24 (relating to child tax cred-
17 it),

18 “(D) section 25A (relating to Hope and
19 Lifetime Learning Credits).

20 “(E) section 32 (relating to earned income
21 credit), and

22 “(F) section 151 (relating to allowance of
23 deductions for personal exemptions).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 1996.

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