

107TH CONGRESS
2^D SESSION

H. R. 4632

To amend the Internal Revenue Code of 1986 to direct the Secretary of the Treasury to notify certain taxpayers of the eligibility requirements for the earned income credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2002

Mrs. MINK of Hawaii 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 direct the Secretary of the Treasury to notify certain taxpayers of the eligibility requirements for the earned income 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. NOTIFICATION OF ELIGIBILITY REQUIRE-**
4 **MENTS FOR EARNED INCOME CREDIT.**

5 (a) IN GENERAL.—Section 32 of the Internal Rev-
6 enue Code of 1986 (relating to the earned income credit)
7 is amended by adding at the end the following new sub-
8 section:

1 “(n) NOTIFICATION.—The Secretary shall promptly
2 provide written notice of the requirements of this section
3 and the requirements for filing amended returns to each
4 taxpayer who—

5 “(1) files a return for a taxable year,

6 “(2) the Secretary determines based on such re-
7 turn, might be eligible for the credit allowed by this
8 section, and

9 “(3) did not claim the credit allowed by this
10 section on such return.

11 The notice shall include information on how to contact the
12 local office of the Taxpayer Advocate and the location and
13 phone number of the appropriate office.”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 subsection (a) shall apply to taxable years beginning after
16 December 31, 2001.

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