

MRS PROPOSED LANGUAGE 5-26-21 (ALLEN)

Amend the bill by deleting Section 1 and inserting the following:

Sec. 1. 36 MRSA §5219-S, sub-§7 is enacted to read:

7. Federal individual taxpayer identification numbers. For tax years beginning on or after January 1, 2021, for an individual who files a federal income tax return, notwithstanding Section 32(m) of the Code, for purposes of calculating the credit allowed pursuant to this section, the taxpayer identification number required by Section 32(c)(1)(E) and 32(c)(3)(D) of the Code means a federal individual taxpayer identification number issued to an individual by the Internal Revenue Service or a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.

Summary

This amendment removes the limitations on the use of a federal individual taxpayer identification number to be eligible for the earned income tax credit.