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## H.R.5110

*Uruguay Round Agreements Act (Enrolled Bill (Sent to President))*

### **SEC. 742. TAXPAYER IDENTIFICATION NUMBERS REQUIRED AT BIRTH.**

(a) EARNED INCOME CREDIT- Clause (i) of section 32(c)(3)(D) is amended to read as follows:

(i) IN GENERAL- The requirements of this subparagraph are met if the taxpayer includes the name, age, and TIN of each qualifying child (without regard to this subparagraph) on the return of tax for the taxable year.'

(b) DEPENDENCY EXEMPTION- Subsection (e) of section 6109 is amended to read as follows:

(e) FURNISHING NUMBER FOR DEPENDENTS- Any taxpayer who claims an exemption under section 151 for any dependent on a return for any taxable year shall include on such return the identifying number (for purposes of this title) of such dependent.'

(c) EFFECTIVE DATE-

(1) IN GENERAL- Except as provided in paragraph (2), the amendments made by this section shall apply to returns for taxable years beginning after December 31, 1994.

(2) EXCEPTION- The amendments made by this section shall not apply to--

(A) returns for taxable years beginning in 1995 with respect to individuals who are born after October 31, 1995, and

(B) returns for taxable years beginning in 1996 with respect to individuals who are born after November 30, 1996.

### **SEC. 743. EXTENSION OF INTERNAL REVENUE SERVICE USER FEES.**

Subsection (c) of section 10511 of the Revenue Act of 1987 (relating to fees for requests for ruling, determination, and similar letters) is amended by striking 'October 1, 1995' and inserting 'October 1, 2000'.