

HOUSE RESEARCH

Bill Summary

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Subject: Citizenship credit

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Allows a refundable credit for expenses related to becoming a U.S. citizen. The maximum credit is \$700 per applicant; individuals may claim credits for themselves, their spouses, and dependent children. The credit is limited to fees paid to the federal government for submission of federal N-400 naturalization application and required fingerprinting. The credit is not allowed for individuals in households with incomes above 200 percent of the federal poverty guidelines (\$48,600 for a family of four in 2016), and is not allowed for individuals eligible for federal waiver of the filing fee. To receive a waiver, an applicant must meet one of the following criteria:

- ▶ the individual or a household member receives means-tested benefits;
- ▶ the individual's household income is below 150 percent of the federal poverty guidelines (\$36,450 for a family of four in 2016); or
- ▶ the individual is experiencing financial hardship that prevents paying the fee, such as unexpected medical bills or emergencies.

Provides that the purpose of the credit is to alleviate citizenship costs for lower income applicants.

Effective date: Tax year 2016