AMENDMENT

OFFERED BY M__. _____

Page 5, strike lines 1 through 5 and insert the following:

"(A) in the case of taxable years beginning after December 31, 2024—

"(i) $3,600 with respect to each specified child of such taxpayer who will (as of the close of such taxable year) have attained age 6, and

"(ii) $4,800 with respect to each specified child of such taxpayer who will (as of the close of such taxable year) not have attained age 6.".

Page 5, after line 5, insert the following:

(c) CREDIT MADE FULLY REFUNDABLE.—Section 24(d) is amended to read as follows:

"(d) CREDIT FULLY REFUNDABLE.—This credit shall be treated as a credit allowable under Subpart C (and not allowable under subsection (a)).".

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