

112TH CONGRESS
1ST SESSION

H. R. 1069

To amend the Internal Revenue Code of 1986 to provide an election for unmarried, nonitemizing individuals to have their returns prepared by the Secretary of the Treasury, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2011

Mr. COOPER 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 provide an election for unmarried, nonitemizing individuals to have their returns prepared by the Secretary of the Treasury, and for other purposes.

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. RETURNS PREPARED BY SECRETARY.**

4 (a) IN GENERAL.—Section 6020 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(c) MANDATORY PREPARATION OF RETURN BY
8 SECRETARY.—

1 “(1) IN GENERAL.—If an eligible individual—

2 “(A) makes an election under this sub-
3 section with respect to a return of tax imposed
4 by chapter 1 for any taxable year, and

5 “(B) discloses such information relating to
6 such return as the Secretary may require,

7 the Secretary shall prepare such return, which, being
8 signed by such individual, may be received by the
9 Secretary as the return of such individual for such
10 taxable year.

11 “(2) ELIGIBLE INDIVIDUAL.—For purposes of
12 this subsection, the term ‘eligible individual’ means,
13 with respect to any taxable year, an individual
14 who—

15 “(A) is described in section 1(c) (relating
16 to unmarried individuals (other than surviving
17 spouses and heads of households)), and

18 “(B) does not have gross income derived
19 from a trade or business of the taxpayer for the
20 taxable year.

21 “(3) EFFECT OF ELECTION.—If an individual
22 makes an election under this subsection with respect
23 to a return, such individual shall, for purposes of
24 such return, be treated as an individual described in

1 section 63(b) (relating to individuals who do not
2 itemize their deductions).

3 “(4) NONBINDING NATURE OF THE ELECTION
4 ON TAXPAYER.—A return prepared at the taxpayer’s
5 election pursuant to paragraph (1) is not valid until
6 filed. An individual may elect to have a return pre-
7 pared under paragraph (1) but elect not to file that
8 return. The Secretary may not use either the elec-
9 tion or failure to sign in any way that disadvantages
10 the taxpayer.”.

11 (b) REPORT.—Not later than August 31, 2013, the
12 Secretary of the Treasury shall submit to the Congress
13 a report containing the following:

14 (1) The number of returns prepared pursuant
15 to section 6020(c) of the Internal Revenue Code of
16 1986.

17 (2) The feasibility of allowing the election under
18 such section with respect to returns of tax of other
19 taxpayers, such as married taxpayers, heads of
20 households, surviving spouses, and taxpayers who
21 itemize their deductions.

22 (3) Any necessary or appropriate changes in
23 such Code to better facilitate the preparation of re-
24 turns under such section (first, without regard to

1 any changes described in paragraph (2), and, then,
2 with regard to such changes).

3 (c) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to returns required to be filed for
5 taxable years beginning after December 31, 2011.

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