

106TH CONGRESS
1ST SESSION

H. R. 1783

To amend the Internal Revenue Code of 1986 to extend the deadline for filing estate tax returns from 9 months to 24 months after a decedent's death.

IN THE HOUSE OF REPRESENTATIVES

MAY 12, 1999

Mr. ISAKSON 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 extend the deadline for filing estate tax returns from 9 months to 24 months after a decedent's death.

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. EXTENSION OF DEADLINE FOR FILING ESTATE**
4 **TAX RETURN FROM 9 MONTHS TO 24**
5 **MONTHS.**

6 (a) IN GENERAL.—Section 6075 of the Internal Rev-
7 enue Code of 1986 (relating to time for filing estate and
8 gift tax returns) is amended by striking “9 months” and
9 inserting “24 months”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to decedents dying after Decem-
3 ber 31, 1999.

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