

108TH CONGRESS
2D SESSION

H. R. 4133

To change the name of the head of household filing status to single parent or guardian to describe better those individuals who qualify for the status.

IN THE HOUSE OF REPRESENTATIVES

APRIL 2, 2004

Mr. HOUGHTON introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To change the name of the head of household filing status to single parent or guardian to describe better those individuals who qualify for the status.

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. SHORT TITLE.**

4 This Act may be cited as “Filing Status Simplifica-
5 tion Act of 2004”.

6 **SEC. 2. HEAD OF HOUSEHOLD FILING STATUS CHANGED TO**
7 **SINGLE PARENT OR GUARDIAN.**

8 (a) IN GENERAL.—The following provisions of the In-
9 ternal Revenue Code of 1986 are each amended by strik-

1 ing “head of a household” each place it appears and in-
 2 serting “single parent or guardian”:

3 (1) Subsection (b) of section 1.

4 (2) Paragraphs (1) and (3) of section 2(b).

5 (3) The table in section 25B(b).

6 (4) Clause (iii) of section 151(c)(6)(B).

7 (5) Subparagraph (C) of section 151(d)(3).

8 (6) Subparagraph (A) of section 6012(a)(1).

9 (b) OTHER CONFORMING AMENDMENTS.—

10 (1) Subparagraph (B) of section 63(c)(2) of
 11 such Code is amended by striking “head of house-
 12 hold” and inserting “single parent or guardian”.

13 (2) Subsection (c) of section 1 of such Code is
 14 amended by striking “the head of a household” and
 15 inserting “a single parent or guardian”.

16 (3) The heading for section 1(b) of such Code
 17 is amended to read as follows: “SINGLE PARENTS OR
 18 GUARDIANS.—”.

19 (4) The heading for section 1(c) of such Code
 20 is amended by striking “HEADS OF HOUSEHOLDS”
 21 and inserting “SINGLE PARENTS OR GUARDIANS”.

22 (5) The heading for section 2(b) of such Code
 23 is amended to read as follows: “DEFINITION OF SIN-
 24 GLE PARENT OR GUARDIAN.—”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2004.

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