

109TH CONGRESS
1ST SESSION

H. R. 1581

To allow seniors to file their Federal income tax on a new Form 1040S.

IN THE HOUSE OF REPRESENTATIVES

APRIL 12, 2005

Mr. SIMMONS (for himself, Mr. FOLEY, Mr. BURGESS, Mr. BURTON of Indiana, Mr. KUHLM of New York, Mr. SAXTON, Mr. BOEHLERT, Mr. BROWN of Ohio, Ms. GINNY BROWN-WAITE of Florida, Mr. COX, Mr. BASS, Mr. BOUSTANY, Ms. CARSON, Mr. FITZPATRICK of Pennsylvania, Ms. MILLENDER-MCDONALD, Mr. LINCOLN DIAZ-BALART of Florida, Mr. BARTLETT of Maryland, and Mr. REYNOLDS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To allow seniors to file their Federal income tax on a new
Form 1040S.

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 the “Simplify Tax Filing
5 for Seniors Act of 2005”.

6 **SEC. 2. FORM 1040S FOR SENIORS.**

7 (a) IN GENERAL.—The Secretary of the Treasury (or
8 the Secretary’s delegate) shall make available a form, to

1 be known as “Form 1040S”, for use by individuals to file
2 the return of tax imposed by chapter 1 of the Internal
3 Revenue Code of 1986. Such form shall be as similar as
4 practicable to Form 1040EZ, except that—

5 (1) the form shall be available to individuals
6 who have attained age 65 as of the close of the tax-
7 able year,

8 (2) the form may be used even if income for the
9 taxable year includes—

10 (A) social security benefits (as defined in
11 section 86(d) of the Internal Revenue Code of
12 1986),

13 (B) distributions from qualified retirement
14 plans (as defined in section 4974(c) of such
15 Code), annuities or other such deferred pay-
16 ment arrangements,

17 (C) interest and dividends, or

18 (D) capital gains and losses taken into ac-
19 count in determining adjusted net capital gain
20 (as defined in section 1(h)(3)), and

21 (3) the form shall be available without regard
22 to the amount of any item of taxable income or the
23 total amount of taxable income for the taxable year.

1 (b) EFFECTIVE DATE.—The form required by sub-
2 section (a) shall be made available for taxable years begin-
3 ning after December 31, 2005.

○