

110TH CONGRESS  
1ST SESSION

# H. R. 432

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

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2007

Mr. REYNOLDS (for himself, Mr. WELLER of Illinois, Mr. MCCOTTER, Mr. SAXTON, Mr. BARTLETT of Maryland, Mr. LINCOLN DIAZ-BALART of Florida, and Mrs. MUSGRAVE) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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 “Seniors’ Tax Sim-  
5 plification Act of 2007”.

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  
9 be known as “Form 1040S”, for use by individuals to file  
10 the return of tax imposed by chapter 1 of the Internal

1 Revenue Code of 1986. Such form shall be as similar as  
2 practicable to Form 1040EZ, except that—

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

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

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

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

15 (C) interest and dividends, or

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

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

22 (b) EFFECTIVE DATE.—The form required by sub-  
23 section (a) shall be made available for taxable years begin-  
24 ning after the date of the enactment of this Act.

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