

111TH CONGRESS
1ST SESSION

H. R. 1368

To amend the Internal Revenue Code of 1986 to require the Secretary of the Treasury to establish an Auto File Program which provides certain individuals with income tax forms containing pre-filled information.

IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2009

Mr. WEINER 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 require the Secretary of the Treasury to establish an Auto File Program which provides certain individuals with income tax forms containing pre-filled information.

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 “Auto File Act of
5 2009”.

1 **SEC. 2. AUTO FILE PROGRAM TO PROVIDE CERTAIN INDIVIDUALS WITH INCOME TAX FORMS CONTAINING PRE-FILLED INFORMATION.**

2
3
4 (a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 (relating to miscellaneous provisions) is amended by adding at the end the following new section:

5
6
7 **“SEC. 7529. AUTO FILE PROGRAM TO PROVIDE CERTAIN INDIVIDUALS WITH INCOME TAX FORMS CONTAINING PRE-FILLED INFORMATION.**

8
9
10 “(a) IN GENERAL.—The Secretary shall establish a program under which eligible individuals will be mailed pre-filled return forms—

11
12
13 “(1) which they may use as a basis for preparing their returns of tax imposed by chapter 1, and

14
15
16 “(2) which, based on applicable information, contain such information and computations as the Secretary determines to be appropriate.

17
18
19 “(b) DEFINITIONS.—For purposes of this section—

20 “(1) ELIGIBLE INDIVIDUAL.—Except as provided in regulations prescribed by the Secretary, the term ‘eligible individual’ means any individual if—

21
22
23 “(A) credit was allowed to such individual under section 32 (relating to earned income credit) for the preceding taxable year, or

1 “(B) based on applicable information for
 2 the taxable year, the Secretary determines
 3 that—

4 “(i) the taxpayer may be eligible for
 5 such credit for the taxable year, or

6 “(ii) the taxpayer’s only income for
 7 the taxable year is from wages, interest,
 8 dividends, pensions and annuities, social
 9 security benefits (as defined in section
 10 86(d)), unemployment compensation (as
 11 defined in section 85(b)), or individual re-
 12 tirement plan distributions.

13 “(2) APPLICABLE INFORMATION.—The term
 14 ‘applicable information’ means information shown on
 15 returns received by the Secretary under part III of
 16 subchapter A of chapter 61 (relating to information
 17 returns).

18 “(c) TIMING OF MAILINGS.—Mailings under sub-
 19 section (a) shall be made as rapidly as possible after the
 20 close of the taxable year and, to the extent practicable,
 21 before the 1st day of the third month after the close of
 22 the taxable year.

23 “(d) RETURN TO BE VERIFIED BY TAXPAYER.—
 24 Nothing in this section shall be construed to relieve the
 25 taxpayer from any requirement under this title.

1 “(e) REPORTING BY NATIONAL TAXPAYER ADVO-
 2 CATE.—The National Taxpayer Advocate shall provide an-
 3 nual reports to the Congress containing—

4 “(1) such Advocate’s assessment of the accu-
 5 racy of the information provided on pre-filled forms
 6 for eligible taxpayers, and

7 “(2) such other information and recommenda-
 8 tions as such Advocate deems appropriate.

9 “(f) REGULATIONS.—The Secretary shall prescribe
 10 such regulations as are necessary or appropriate to carry
 11 out the purposes of this section.”.

12 (b) CLERICAL AMENDMENT.—The table of sections
 13 for such chapter 77 is amended by adding at the end the
 14 following new item:

“Sec. 7529. Auto file program to provide certain individuals with income tax
 forms containing pre-filled information.”.

15 (c) EFFECTIVE DATE.—The amendments made by
 16 this section shall apply to returns for taxable years begin-
 17 ning after the date of the enactment of this Act.

○