

111TH CONGRESS  
2D SESSION

# H. R. 4981

To amend the Internal Revenue Code of 1986 to provide a religious exception to the requirement that certain tax return preparers file returns on magnetic media.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2010

Mr. PETERSON (for himself, Mr. WALZ, Mr. PENCE, Mr. PITTS, Mr. LOEBSACK, and Mr. LUETKEMEYER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a religious exception to the requirement that certain tax return preparers file returns on magnetic media.

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. RELIGIOUS EXCEPTION TO MAGNETIC MEDIA**  
4 **FILING REQUIREMENT.**

5 (a) IN GENERAL.—Paragraph (3) of section 6011(e)  
6 of the Internal Revenue Code of 1986 is amended by add-  
7 ing at the end the following new subparagraph:

8 “(D) EXEMPTION FOR RELIGIOUS REA-  
9 SONS.—The Secretary may exempt from the re-

1           requirement of subparagraph (A) any tax return  
2           preparer who—

3                   “(i) is a member of a recognized reli-  
4                   gious sect or division thereof, and

5                   “(ii) is an adherent of established te-  
6                   nets or teachings of such sect or division  
7                   by reason of which the preparer is con-  
8                   scientiously opposed to using magnetic  
9                   media.”.

10       (b) EFFECTIVE DATE.—The amendment made by  
11 this section shall apply to returns filed after the date of  
12 the enactment of this Act.

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