

111TH CONGRESS
2D SESSION

H. R. 5050

To amend the Internal Revenue Code of 1986 to provide an election for unmarried, nonitemizing individuals to have their returns prepared by the Secretary of the Treasury, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2010

Mr. COOPER 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 provide an election for unmarried, nonitemizing individuals to have their returns prepared by the Secretary of the Treasury, and for other purposes.

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. RETURNS PREPARED BY SECRETARY.**

4 (a) IN GENERAL.—Section 6020 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(c) MANDATORY PREPARATION OF RETURN BY
8 SECRETARY.—

1 “(1) IN GENERAL.—If an eligible individual—

2 “(A) makes an election under this sub-
3 section with respect to a return of tax imposed
4 by chapter 1 for any taxable year, and

5 “(B) discloses such information relating to
6 such return as the Secretary may require,
7 the Secretary shall prepare such return, which, being
8 signed by such person, may be received by the Sec-
9 retary as the return of such person for such taxable
10 year.

11 “(2) ELIGIBLE INDIVIDUAL.—For purposes of
12 this subsection, the term ‘eligible individual’ means,
13 with respect to any taxable year, an individual
14 who—

15 “(A) is described in section 1(c) (relating
16 to unmarried individuals (other than surviving
17 spouses and heads of households)), and

18 “(B) does not have gross income derived
19 from a trade or business of the taxpayer for the
20 taxable year.

21 “(3) EFFECT OF ELECTION.—If an individual
22 makes an election under this subsection with respect
23 to a return, such individual shall, for purposes of
24 such return, be treated as an individual described in

1 section 63(b) (relating to individuals who do not
2 itemize their deductions).”.

3 (b) REPORT.—Not later than August 31, 2012, the
4 Secretary of the Treasury shall submit to the Congress
5 a report containing the following:

6 (1) The number of returns prepared pursuant
7 to section 6020(c) of the Internal Revenue Code of
8 1986.

9 (2) The feasibility of allowing the election under
10 such section with respect to returns of tax of other
11 taxpayers, such as married taxpayers, heads of
12 households, surviving spouses, and taxpayers who
13 itemize their deductions.

14 (3) Any necessary or appropriate changes in
15 such Code to better facilitate the preparation of re-
16 turns under such section (first, without regard to
17 any changes described in paragraph (2), and, then,
18 with regard to such changes).

19 (c) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to returns required to be filed for
21 taxable years beginning after December 31, 2010.

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