

114TH CONGRESS
1ST SESSION

H. R. 3701

To require that the Secretary of the Treasury make available an Internet platform for Form 1099 filings.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 7, 2015

Mrs. BLACK (for herself and Mr. McDERMOTT) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To require that the Secretary of the Treasury make available an Internet platform for Form 1099 filings.

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 “1099 Filing Simplifica-
5 tion Act”.

6 **SEC. 2. INTERNET PLATFORM FOR FORM 1099 FILINGS.**

7 (a) IN GENERAL.—Not later than 3 years after the
8 date of the enactment of this Act, the Secretary of the
9 Treasury (or such Secretary’s delegate) shall make avail-
10 able an Internet Web site or other electronic media, simi-

1 lar to the Business Services Online Suite of Services pro-
2 vided by the Social Security Administration, that will pro-
3 vide taxpayers access to resources and guidance provided
4 by the Internal Revenue Service and will allow taxpayers
5 to—

6 (1) prepare and file (in batches of not more
7 than 50) Forms 1099;

8 (2) prepare Forms 1099 for distribution to re-
9 cipients other than the Internal Revenue Service;
10 and

11 (3) create and maintain necessary taxpayer
12 records.

13 (b) EARLY IMPLEMENTATION FOR FORMS 1099–
14 MISC.—Not later than 1 year after the date of the enact-
15 ment of this Act, the Internet Web site under subsection
16 (a) shall be available in a partial form that will allow tax-
17 payers to take the actions described in such subsection
18 with respect to Forms 1099–MISC required to be filed or
19 distributed by such taxpayers.

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