

413, I want to thank Georgia's Rosies: Mary Isobel Keena, Atlanta; Constance Hagen, Hiawassee; Emery Gantz, Lawrenceville; Elizabeth Bolen Minton, Pine Mountain Valley; and Jeannie Mae Euler, whose family lives in Athens, GA, for all they have given to the country and the confidence of America's women.

These and all the other Rosies throughout the United States deserve our thanks as we honor each of them today—you taught the women of our country not only that we could do it, but that we can do anything.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I would like to thank my colleague, especially Representatives SLAUGHTER, CAPITO SOLIS and BROWN-WAITE, the four co-chairs of the Congressional Caucus for Women's Issues. I was delighted to join my colleagues recently in meeting many of the "Rosie" women at an exhibit at Arlington Cemetery honoring their power and their commitment.

I am pleased to be here today to honor the contributions of the women, symbolized by "Rosie the Riveter", who served on the homefront during World War II. During World War II, 6,000,000 women stepped forward to work in homefront industries to produce the ships, planes, tanks, trucks, guns, and ammunition that were crucial to achieving an Allied victory; Women transcended gender barriers and worked in homefront industries as welders, riveters, engineers, designers, and managers, and held other positions that had traditionally been held by men.

"There cannot be true democracy unless women's voices are heard. There cannot be true democracy unless women are given the opportunity to take responsibility for their own lives. There cannot be true democracy unless all citizens are able to participate fully in the lives of their country."—Hillary Rodham Clinton

Rosie the Riveter gave women a chance to have their voices heard and time to show their skills. The need for labor in homefront industries during World War II opened new employment opportunities for women from all walks of life and dramatically increased gender and racial integration in the workplace. I have always believed that women are essential to breaking down barriers and creating a more egalitarian society. The Rosie the Riveter era proves just that.

World War II marked an unprecedented entry of women into jobs that had traditionally been held by men and created a lasting legacy of the ability of women to succeed in those jobs. The needs of working mothers resulted in the creation of child care programs, leading to the lasting legacy of public acceptance of early child development and care outside the home. Now more than ever we must implement policies to show women that we will continue their work. If we can provide childcare for the "Rosies," we certainly owe it to later generations as well.

I want to close with a story of a true Rosie the Riveter; Katie Grant. Katie and Melvin Grant moved from Oklahoma to California in 1943 with their 6-week-old daughter, Laquetta. After working together as fruit packers, Melvin found a job at a fish cannery in Point San Pablo and Katie worked in the Richmond Shipyards. By December, Melvin had joined the Marine Corps and, until his return in August 1945, fought in the Pacific theatre. Katie's testimonial states:

"I worked the graveyard shift 12:00–8:00 a.m., in the shipyard. I took classes on how to weld. I had leather gloves, leather pants, big hood, goggles and a leather jacket. They said you weld like you crochet.

"Well, I did not know how to do that, but I could sew and make a neat stitch. We held the welding rod with one hand and the torch fire in the right hand. Placed the rod in a seam and melted it down in a small bead seam and brushed it off with a steel brush.

"They put me forty feet down in the bottom of the ship to be a tacker. I filled the long seams of the cracks in the ship corners full of hot lead and then brushed them good and you could see how pretty it was. The welders would come along and weld it so it would take the strong waves and deep water and heavy weight. I liked it pretty good. I don't remember how much I got paid for working. Lots of people came to Richmond to work in the shipyards. Lots of women went to work to help with the war. I told Melvin later that I helped to make a ship for him to come home in."

Ms. SLAUGHTER. Mr. Speaker, today we are honoring the work carried out by all of the "Rosie the Riveters" during World War II.

I would like to thank all those from both sides of the House who have shown strong support for H. Con. Res. 413.

I am pleased to state that every woman Representative has already joined together in an unprecedented, bipartisan demonstration of unanimous support by the entire Congressional Caucus for Women's Issues in cosponsoring this historic resolution.

This resolution allows us to:

Honor the extraordinary contributions of the women who dedicated service on the home front during World War II;

Recognize the lasting legacy of equal employment opportunity and support for childcare and health care developed during the "Rosie the Riveter" era; and

Call on the people of the United States to take the opportunity to study, reflect on, and celebrate the stories and accomplishments of women who served during World War II.

In conjunction with the dedication to the World War II Memorial on the National Mall this past Memorial weekend, we would like to take the opportunity today to reflect on the contributions made by women who served the country on the home front during World War II.

When 10 million people were abruptly departed from civilian duty, industries servicing the war recruited over 6 million women to fill those positions.

From across the country, and from all different backgrounds, women answered the call to service.

It was the "Rosies" who worked on the home front as welders, riveters, engineers, designers, managers and all kinds of other positions that had been traditionally held by men.

Women showed skill and dedication in often dangerous tasks that needed urgency in completion, and did so in record-breaking times.

These contributions showed us the admirable passion, drive and desire that the "Rosies" had.

For example, the women who worked at the Ford assembly plant in Richmond, California, built over 49,000 jeeps and prepared for shipment more than 20 percent of all combat vehicles used by the United States during World War II.

More than 25 percent of the Kaiser shipyard workforce in Richmond was made up of

women, and produced more ships than any other shipyard in the United States.

The accomplishments Rosies achieved are not exclusive to the war alone. Their efforts of 50 years ago have helped strengthen women's position in society today.

The Rosies demonstrated:

That women are just as able to do the work that only men had been permitted to do;

That women are not inferior to men, and that they are just as able to succeed and even surpass men in the workforce; and

That it was women who stepped up to keep our country running during the war, and deserve to be appreciated by our entire Nation for their achievements.

The Rosie the Riveter/World War II Home Front National Park in Richmond, California is one of the steps we have taken to ensure the efforts of women during World War II are not forgotten.

This park will help preserve for the benefit of the United States the sites, structures and areas located in Richmond that were instrumental in war time efforts and success.

Finally, I would like to make a special note of one of the Rosies whom I had the opportunity to meet 2 weeks ago at a congressional reception that we had in honor of the Rosies.

One of my "former constituents"—had I been serving in Congress at the time—Lois Turner worked as a mechanic at Bell Aircraft in Niagara Falls, NY, from 1943 to 1945.

I understand that because she had small hands, she was able to do the safety wiring in areas of the plane that others couldn't reach, often being held upside down for 15 minutes at a time to get to especially tight spots.

To Lois, and to all of the Rosies who have honored us with their presence for the celebrations in Washington, DC, over the past few weeks, as well as all Rosies everywhere—I thank you for your courageous service and dedication to our nation.

I urge my colleagues in the House of Representatives to pass this resolution unanimously, in a strong demonstration of our thanks to the millions of Rosie the Riveters who so valiantly served our country.

Mrs. BLACKBURN. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore (Mr. SIMPSON). The question is on the motion offered by the gentleman from California (Mr. MCKEON) that the House suspend the rules and agree to the concurrent resolution, H. Con. Res. 413.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. GEORGE MILLER of California. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

SIMPLE TAX FOR SENIORS ACT OF 2004

Mr. FOLEY. Mr. Speaker, I move to suspend the rules and pass the bill

(H.R. 4109) to allow seniors with Social Security and pension income to file their income tax returns on a new Form 1040SR without regard to the amount of interest or taxable income of the senior, as amended.

The Clerk read as follows:

H.R. 4109

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Simple Tax for Seniors Act of 2004".

#### SEC. 2. FORM 1040S FOR SENIORS.

(a) IN GENERAL.—The Secretary of the Treasury (or the Secretary's delegate) shall make available a form, to be known as "Form 1040S", for use by individuals to file the return of tax imposed by chapter 1 of the Internal Revenue Code of 1986. Such form shall be as similar as practicable to Form 1040EZ, except that—

(1) the form shall be available to individuals who have attained age 65 as of the close of the taxable year,

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

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

(B) distributions from qualified retirement plans (as defined in section 4974(c) of such Code), annuities or other such deferred payment arrangements,

(C) interest and dividends, or

(D) capital gains and losses taken into account in determining adjusted net capital gain (as defined in section 1(h)(3)), and

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

(b) EFFECTIVE DATE.—The form required by subsection (a) shall be made available for taxable years beginning after December 31, 2004.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Florida (Mr. FOLEY) and the gentleman from North Dakota (Mr. POMEROY) each will control 20 minutes.

The Chair recognizes the gentleman from Florida (Mr. FOLEY).

(Mr. FOLEY asked and was given permission to revise and extend his remarks, and include extraneous material.)

Mr. FOLEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, let me first open up with the discussion on H.R. 4109 and the importance of this bill that is on the floor today, the Simple Tax For Seniors Act of 2004.

Mr. Speaker, in America, it is customary to recognize the long life and achievements of older citizens by offering a discount on rides, theater tickets, and other fees. While there are cer-

tainly many businesses that choose not to offer discounts, Federal law requires that all individuals be treated equally in public accommodations. Yet, there is an exception.

Instead of offering a discount, the IRS makes filing a tax return more difficult for seniors. Taxpayers aged 65 or older are not allowed to use the one-page form 1040EZ, even if they have a simple return and choose not to itemize deductions. Instead, seniors are required to file using the far more complicated form 1040 and its numerous schedules.

There are over 35 million seniors over the age of 65, and the IRS receives over 10 million standard tax returns from seniors each year. Due to the retirement of the baby boom generation, this number is expected to rise to 12.5 million by 2010. The IRS has taken note of this trend and, thankfully, the agency is working on a new simplified tax form for seniors. But even though the test form has been popular among a focus group of seniors, the IRS has not yet fully or finally decided to implement the new form and make it available.

The IRS estimates that the new form, assuming it is made available, will simplify tax filing for millions of seniors and their tax preparers.

□ 1445

This legislation will assure the IRS devises a simple form for seniors to use in filing their 2005 tax returns.

Senior taxpayers earning Social Security, retirement benefits, interest and capital gains will be able to meet their obligations on a simple tax form tailored to the specific needs of senior filers.

Because it will make tax filing easier for seniors, the bill has the strong support of the AARP, the American Association of Retired Persons, and the 60-Plus Association.

Mr. Speaker, during the past several weeks, we have addressed the marriage penalty and other problems with the tax system. Now is the time to address the senior penalty. There is little justification for denying seniors access to a means of filing that is so popular and efficient.

I would like to thank the gentleman from Georgia (Mr. BURNS) and the gentleman from California (Mr. COX) for championing this piece of legislation. I urge my colleagues to support the legislation.

I also know it will be difficult for those to see, but it is a 1040EZ form. It is very, very simple; it is easy to read.

It is not complicated, and it provides all the details necessary for the IRS to properly calculate either liabilities or refunds. The beauty of a form like this is that it is simple. Many know that even those who have the help of accountants find it an enormous task in completing the IRS required forms. But for the seniors to be further penalized by not being able to participate in this easy document is simply shameful. So we are very excited about the chance to bring this bill to the floor.

I have as well, and I will provide and place into the RECORD, the floor statement of the gentleman from California (Mr. COX) relative to this; but I want to take a moment also to single out one of his constituents, a member of the Silver Haired Congress, Mr. Roland Boucher of California, Orange County, California. This idea germinated basically in a discussion of the Silver Haired Congress.

Many people I know say nothing ever gets through Congress. You cannot reach the people. It is hard for them to understand the difficulties people face. They are just not hearing me. Well, Mr. Boucher, your idea has merit. It has been brought to the attention of the policy committee. The gentleman from California (Mr. COX) is the chairman of the policy committee and, of course, he is a member of the Congress, but also the hard working efforts of the gentleman from Georgia (Mr. BURNS), who decided to team up together to make certain that this idea not only was vetted properly in the policy committee but was ultimately brought forward by the Committee on Ways and Means which has jurisdiction for Social Security.

So to Mr. Boucher and the Silver Haired Congress, I salute you for taking the time to bring the idea and the notion to Congress of the inequity of the current situation where seniors were not allowed to file on the simple form. It is another example of where Congress hears from constituents and legislation is enacted on this floor, the people's House, bringing these ideas forward for seniors everywhere to enjoy the simplified form.

So I place Mr. COX's statement into the RECORD, who had to go to the White House for some briefings on homeland security, a very, very important topic. And I know he wants this placed in the RECORD.

Mr. Speaker, at this point I will also enter into the RECORD the 1040S form so it can be part of the testimony.

Form **1040S**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return****200X**

IRS Use Only—Do not write or staple in this space.

**Label**

(See page 19.)

Use the IRS label or print or type.

**Presidential Election Campaign**  
(See page 20.)

Your first name and initial

Last name

OMB No. 1545-0074

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 20.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.

**▲ Important! ▲**You **must** enter your SSN(s) above.

You

Spouse

☐ Yes ☐ No☐ Yes ☐ No**Note.** Checking "Yes" will not change your tax or reduce your refund.Do you, or your spouse if filing a joint return, want \$3 to go to this fund? **▶****Filing Status**

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)**Exemptions**3a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 3ab ☐ **Spouse**Number of boxes checked on 3a and 3b **▶** 3c **Adjusted Gross Income**

4 Wages, salaries, tips, etc. Attach Form(s) W-2

4

5a **Taxable** interest. Attach Schedule B if required

5a

b **Tax-exempt** interest. **Do not** include on line 5a

5b

6a Ordinary dividends. Attach Schedule B if required

6a

b Qualified dividends (see page 23)

6b

7 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)

7

8 Capital gain or (loss). Attach Schedule D if required. If not required, check here **▶** ☐

8

9a IRA distributions, pensions, and annuities

9a

b Taxable amount (see page 25)

9b

10a Social security benefits

10a

b Taxable amount (see page 27)

10b

11 **Adjusted gross income.** Add the amounts in the far right column for lines 4 through 10b **▶**

11

**Taxable Income**12 Check if: ☐ You were born before January 2, 19XX, ☐ Blind. ☐ Spouse was born before January 2, 19XX, ☐ Blind. **Total boxes checked** **▶** 12 13 Enter the larger of your: **Itemized deductions** from Schedule A or **Standard deduction** shown below for your filing status. **But** see page 32 if you checked any box on line 12 or someone can claim you as a dependent.

13

• Single, \$X,XXX • Married filing jointly, \$X,XXX

14 Subtract line 13 from line 11

14

15 If line 11 is \$XXX,XXX or less, multiply \$X,XXX by the number of exemptions entered in the box on line 3c. If line 11 is over \$XXX,XXX, see the worksheet on page 33

15

16 **Taxable income.** Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-

16

Tax, Credit, and Payments	17	Amount from line 16 (taxable income)	17		
	18	Tax (see page 34)	18		
	19	Alternative minimum tax (see page 34). Attach Form 6251	19		
	20	Add lines 18 and 19	20		
	21	Credit for the elderly or the disabled. Attach Schedule R	21		
	22	Total tax. Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-	22		
	23	Federal income tax withheld from Forms W-2 and 1099	23		
	24	200X estimated tax payments and amount applied from 200X return	24		
	25	Total payments. Add lines 23 and 24	25		
Refund	26	Amount overpaid. If line 25 is more than line 22, subtract line 22 from line 25	26		
	27a	Amount of line 26 you want refunded to you	27a		
Direct deposit? See page 40 and fill in 27b, 27c, and 27d.	b	Routing number		c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number			
	28	Amount of line 26 you want applied to your 200X estimated tax	28		
Amount You Owe	29	Amount you owe. Subtract line 25 from line 22. For details on how to pay, see page 41	29		
	30	Estimated tax penalty (see page 42)	30		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 42)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No.				
	Designee's name	Phone no.	Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Joint return? See page 20. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.		

Mr. Speaker, I reserve the balance of my time.

Mr. POMEROY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am very worried that somebody might hurt themselves patting themselves on the back on this one so let me put this in perspective. What we are about to legislate is a congressional directive to the Treasury Department, to the agency overseeing the IRS, to do what the IRS is doing.

We are all for simplified tax forms for seniors, and I will be happy to support this legislation. I will go into the detail of it in a minute. I have got before me and I will offer as an exhibit in the RECORD a sample form released by the Treasury Department yesterday which is precisely the subject of the legislation before us.

In other words, in this instance, Congress appears to be scrambling to try and get in front of the parade that is already well under way. We have prospects, I believe, of bringing this online with or without this legislation. But because everyone is for tax simplification for seniors, I urge my colleagues to vote for it.

To correct any misunderstandings, seniors are not presently precluded from using the 1040EZ form. On the other hand, it does not capture a senior citizen deduction relevant to their needs. That is why seniors using simplified forms tend to use the form 1040A. It is a simplified form, 20 million Americans use it, a number of them seniors; but it includes items not relevant to seniors' taxable situations. Items like educator expenses, student loan interest, tuition and fees deductions, these are extra lines on here. They are very clear what they purport to mean, but they are irrelevant to a senior's considerations.

So the IRS, under the leadership of Commissioner Mark Everson, has developed a form that is simple, two pages, captures the sources of income commonly reported by seniors, including investment income, pension, interest, dividend income, capital gains and losses. It includes all of that, but still in a simplified form with a larger font to make it a little more readable for seniors.

I commend the commissioner for his leadership of the IRS. I believe that he has taken steps to improve its service to taxpayers while improving compliance with the Tax Code by the taxpayers. I am very heartened about the stepped-up targeted audit activities geared toward large corporate concerns that have been routinely cheating on the Tax Code. I also commend him for this particular initiative simplifying the Tax Code for seniors. I guess we in Congress thought it was such a good idea we are scrambling to get a little bit of the credit ourselves.

So I would urge my colleagues on both sides of the aisle to support this legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. FOLEY. Mr. Speaker, I yield myself such time as I may consume.

I would like to commend the majority. When we took control of Congress in 1994, we were very specific in sending a message to the IRS through hearings we held here in the Capitol that we wanted more simplified forms. So I do not agree to the notion that somehow we are trying to get ahead of the curve here or catch up with the IRS. It is after our pleadings with them to make the IRS more user friendly do we find ourselves now viewing the forms that they are testing. In fact, they have been tested in two locations, in Tampa and in Minneapolis, so we know that the tests are receiving very popular and positive acclamation.

Our idea is that we now further define it so that the IRS, in fact, will make this available for all seniors who choose to use them.

Mr. Speaker, I yield 5 minutes to the gentleman from Georgia (Mr. BURNS), the author of this legislation.

Mr. BURNS. Mr. Speaker, I thank the gentleman from California (Mr. COX) and the policy committee in working with me on this legislation, the gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means, and the gentleman from Florida (Mr. FOLEY) for managing the debate and supporting this legislation today.

This is a Simple Tax For Seniors Act. Simple. Simple tax for seniors. 1982, 24 years ago, the IRS developed the 1040EZ which works for everyone in America except seniors. 24 years. The IRS had an opportunity to correct an oversight, really a blatant example of age discrimination, and yet they have chosen not to act. We are in a position today to correct that problem.

It is incredible, absolutely incredible that the current tax law provides simplified tax forms for all Americans except those over 65. This is nothing other than age discrimination on the part of the Federal agency, the IRS. We are told that this injustice stems from an earlier era where all Americans retired at 65 and the 1040EZ had no place to report retirement income. That is no excuse. It is no excuse for not providing a short form for our seniors. If a 1040EZ does not do the job, then we ought to have a separate form that does. Again, that is what this bill does today.

This legislation creates the 1040S for seniors that is a simplified tax form. It will provide our seniors with a short form similar to the EZ that all the country can use; and amazingly enough, it results in tax savings. Tax savings and Federal dollar savings for the IRS.

There are an estimated 11 million Americans over the age of 65 who currently file the standard 1040 form without taking one itemized deduction. They would be delighted to be able to use a new short form if one were available. We know that the current EZ form costs the IRS about half as much

to process as the standard 1040. So we can reasonably expect that we will save 50 percent of the cost of processing associated with the 1040S.

Are there any objections to the bill? Apparently not. I am delighted to have the support from both parties, from both sides of the aisle; but we are not willing to admit the fact that this is something that we have to get done today. Some believe that this form will make it easier for seniors to file their taxes, but it might be at the expense of making it harder for the IRS to audit their returns through an automated system. I do not think that is the case; but if it is the case, then I am going to side with the senior taxpayer over the Federal tax collectors each day and every day.

Some believe that we ought to do nothing. Just wait, just wait for the IRS to make the changes themselves, that given time, given time, they will do what is right. They will do what they ought to do. They will create a form. We have been waiting 24 years.

Why is this bill necessary? We have had a 1040EZ for 2 decades without having a single, simple tax form for seniors. Really a violation of the Civil Rights Act. The Treasury says they are still studying the matter.

We have crafted this bill with the help of the Committee on Ways and Means, working with Treasury, to ensure that the bill guarantees a truly effective short form by 2005, a date certain, 2005. We have done so without leaving any loophole.

Do not allow the IRS to avoid moving forward to produce anything less than a simple form for seniors equal to the simple form employed by all other taxpayers. We have amended the bill to remove all excuses for creating a true short form and provide the force of law against an action spanning years, and indeed decades, by bureaucrats. It does not take the IRS 2 years to audit seniors. It does not take them 2 years to place liens on their homes. It should not take 2 years to draw up a simple form to make it a little easier for seniors to figure out their tax obligation; 2 years can be an eternity for someone in their sunset years.

So if the IRS is truly planning on finally coming out with this short form for seniors, fine. This bill will not hurt a thing. But if they are planning on more stalling, they just got a kick start from the Congress. We are resolved that before this session is over, we will have a law in place that guarantees our seniors will no longer be subject to the blatant age discrimination that they have suffered for years through not having access to a short filing form like the rest of their fellow Americans.

My colleagues, it is pretty simple. It is time that we pass the Simple Tax Act For Seniors, H.R. 4109. I urge my colleagues to support this legislation.

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Mr. POMEROY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, back in North Dakota people chuckle about the story of the chicken who was absolutely convinced that dawn arrived as a consequence of his crowing. Well, we have heard some crowing today. And the reality is we are going to have a simplified tax form for seniors. In fact, the Treasury Department has published it, shown us what it is going to look like. All this without a congressional bill. But what the heck. It is a good idea so let us join the party and quickly pass this bill.

I would like to straighten out a couple of things. It is not, as my friend and colleague on the Committee on Ways and Means said, that over the last 10 years of Republican majority in this House they have marched steadfastly towards the goal of tax simplification. Well, we all know the reality is a bit different. Hundreds of pages have been added to the Tax Code. It is more complex than ever. Things phase in; things phase out. It is a nightmare. And so I am really delighted to hear both sides of the aisle talking about tax simplification.

I believe this is precisely something we need to do. Now, while the 1040EZ was crafted essentially to capture those that are just basically reporting their W-2 statements, single people or married, wage earners without children, it has done a good job of that. Obviously, senior citizens fall into a different bracket. They have been using the 1040A, which is another simplified form; but we can improve on the 1040A.

I am very pleased that the commissioner of the IRS has demonstrated leadership once again with this 1040S, which I think will be a much better form. To help illustrate the order of events here, this bill before us, H.R. 4109, was introduced, but in the end was not consistent with the work under way at Treasury and IRS to develop a new IRS form. So H.R. 4109 was amended to reflect precisely the work being already done at Treasury. Well, let us salute them for a job well done. I guess we could clap them on the back with a resolution of congratulations. Instead, we will demonstrate our fervor by passing this legislative directive under the suspension bill.

All of that really does not matter. What matters is that we get a simpler form that is going to help seniors, make it easier than ever for seniors filing their taxes. That is what this resolution does. That is why I am going to vote for it.

Mr. Speaker, I reserve the balance of my time.

Mr. FOLEY. Mr. Speaker, I yield myself such time as I may consume.

First, let me suggest to our colleagues there are several vehicles that would help simplify the IRS completely. The gentleman from Georgia (Mr. LINDER) has a sales tax proposal that is very thoughtful and worth studying, and I urge some Members on both sides of the aisle if they would like to actually simplify the operation of the IRS, they look at that piece of

legislation. There are other proposals such as the flat tax proposal that again bears some discovery and conversation.

So as we continue to try and make the IRS as user friendly as we possibly can, I just commend my colleagues to look at that situation.

Mr. Speaker, I yield 2 minutes to the gentleman from Michigan (Mr. SMITH), the Chair of the Subcommittee on Research. He is also a member of the Committee on International Relations and a sponsor of flat tax.

Mr. SMITH of Michigan. Mr. Speaker, over the last few years, we have been able to cut taxes; but we have not been able to simplify those taxes. Maybe this is a step in the right direction. And I am the prime sponsor of the flat tax because there is so much favoritism that is now incorporated by special interests, lobbyists and groups putting into our Tax Code, that every favor becomes a disservice to everybody else that has to make up those taxes.

Today the Federal Tax Code has 400 percent more words than the Bible and accompanying the law are a staggering 2.5 million pages of regulations. As a result, it now takes a person filing a 1040 form a full 13 hours and 27 minutes to do their taxes.

H.R. 4109 helps seniors reduce this burden by requiring the IRS, and not leaving it to their discretion, where some administrations might say, let us go ahead and have a 1040S and some administrations say, well, we do not need the 1040S. But this would require the IRS to have a more simplified version of the tax form for seniors.

Under present IRS rules, more than 35 million individuals age 65 or older are not permitted to use the 1040EZ; and the ratio of seniors to all individual income tax filers is growing. According to an IRS study, the return filing population aged 65 and over will grow from 10.7 million in 2000 to 12.5 million in 2010. In light of this trend, the IRS has been considering, like the gentleman from North Dakota (Mr. POMEROY) suggests, a simplified tax form for seniors. This legislation will assure IRS follows through on its promise to make such a form available. In particular, the bill requires the IRS to offer to individuals age 65 and over a form 1040S that is as similar as practicable to the 1040EZ.

The IRS is instructed to make the form available notwithstanding the receipt of Social Security benefits, distributions from a qualified retirement plan, annuities or other deferred payment arrangements, interests or dividend or capital gains or losses.

Finally, the IRS is instructed not to establish an income threshold for use of the form so that seniors with incomes in excess of the \$50,000, the current threshold for form 1040EZ, will be permitted to use the simplified form.

The IRS estimates that as many as 11 million seniors will use the new form in the first year it is made available.

As one of the few members of Congress who does his own taxes, I am well aware of

the mind-numbing complexity of figuring out the income tax. As the old saying goes, there's nothing certain but death and taxes. We can't do anything about death, but we can and should make taxes as fair and easy as possible."

Mr. POMEROY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, we should pass this bill. It is a good bill. We should simplify the Tax Code for seniors. That effort has been well under way. I am very pleased the IRS has had the work focus group tested so they have been able to draw direct feedback from senior constituents representative of those who will now be using the new form. I am pleased to vote for this bill.

I, just again, to put it all in perspective, let us not be claiming too much credit here. This effort was well under way, but it is a good thing to do. Let us do it.

Mr. Speaker, I yield back the balance of my time.

Mr. FOLEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today we have an opportunity to make life easier for millions of American seniors who file a tax return. In view of the large number of seniors and the relatives who file on their own and the growing number of seniors, the IRS has long recognized the need to simplify tax filing for seniors.

In support of this goal, the IRS has conducted focus group meetings in Tampa, Florida and Minneapolis, Minnesota in which group members praised a test form 1040S developed by the IRS. If Congress does not act, however, there is no guarantee that the IRS will make this simple filing option available. Moreover, seniors will continue to be barred from using form 1040EZ because of their age.

The American Association For Retired Persons supports this legislation. So does 60-Plus. And the Joint Committee on Taxation has concluded that it will not cost anything in terms of revenue.

Mr. Speaker, I want to thank the gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means, for bringing this measure to the floor; the gentleman from California (Mr. COX), chairman of the policy committee; the gentleman from Georgia (Mr. BURNS), the sponsor of this legislation; my colleague, the gentleman from North Dakota (Mr. POMEROY), on the Democratic side; and again a special recognition of Mr. BUCHER of the Silver Haired Congress from Orange County, California, for illuminating the problem and bringing this idea to the United States House of Representatives.

Mr. COX. Mr. Speaker, thanks to the gentleman from Georgia, Mr. BURNS, for sponsoring this outstanding and much-needed reform of our tax system. This bill will direct the IRS to create a simpler, shorter, less time-consuming tax return for America's senior citizens. As you might expect, Mr. BURNS' success with this bill means that seniors will save

time and money during tax season, but the good news for all of us is that in fact, all taxpayers will benefit, because simple forms cost the IRS less money to process. So we are cutting government spending with the passage of this act. According to the IRS, the government spends 50 percent more processing the standard 1040 than it does processing the short 1040EZ form.

I appreciate Mr. BURNS' leadership on this issue. I also want to thank a constituent of mine, Roland Boucher, for helping to put this issue on the map and for sharing with me a number of ideas which I shared with Congressman BURNS, who led this lightning-strike campaign to craft a bill, bring it to the House floor, and provide relief for seniors in time for the 2005 tax year. Roland Boucher, who is my delegate to the National Silver Haired Congress and Chairman of United Californians for Tax Reform, has been a tireless advocate for this legislation and similar tax reforms in State and local government. And he has sent a message from Orange County, California. Says Roland, "Please tell Congressman BURNS that he is about to make a lot of seniors very happy. We are tired of being denied a simple option for filing our taxes simply because of age. We're tired of being treated as second-class taxpayers just because we've attained a level of wisdom and experience to which others can only aspire."

Representative BURNS' bill is a valuable reform for America's more than 35 million seniors, all of whom are denied the use of the existing 1040EZ form by IRS regulation. Simplicity and a less time-consuming process at tax time could yield enormous benefits, precisely because the IRS has made the current system so difficult. The Tax Foundation estimates that taxpayers spend almost 6 billion hours per year complying with our Federal income tax system at an annual cost of \$194 billion. This difficulty in meeting the demands that the law and the IRS have placed upon Americans is on the rise. The Tax Foundation estimates that by 2007 the cost could soar as high as \$350 billion.

You might think that almost all of this time and money is spent by huge corporations with their complicated capital structures and multitudinous business operations. Wrong. 45 percent of the costs are borne by individuals. Does this burden fall most heavily on the rich, with their various assets and more complicated financial lives? No. The Tax Foundation discovered that compliance costs are highly regressive. Taxpayers with adjusted gross income of less than \$20,000 pay a staggering 4.5 percent of income merely in compliance costs. This is an outrageous and unacceptable bureaucratic tax on all Americans, but today we focus only on the unfair treatment of seniors. For a moment let us all imagine what it must be like to be a retired low-income senior, working hard to make ends meet on a fixed income, and then to have to devote almost 5 percent of that limited income just to figure out how much money you owe the IRS. Talk about adding insult to injury. It's time to cut the hassle tax, the anxiety tax, the confusion tax of having to complete an endless, complicated tax return.

Mr. BURNS and I want simplicity and an end to the enormous compliance tax for all Americans. Today, I am proud to stand with the gentleman from Georgia as he leads the first phase of the campaign—relief for America's

millions of senior taxpayers. This reform is long overdue. I thank the gentleman from Georgia for making it happen.

Mr. COLLINS. Mr. Speaker, I rise to state my strong support of H.R. 4109, the Simple Tax for Seniors Act of 2004, which would require the Internal Revenue Service to offer a simplified tax form for America's senior citizens.

I commend my Georgia colleague, Congressman MAX BURNS, for introducing this legislation. This common sense legislation would create a new form entitled "1040-S" that would enable seniors to file their tax returns in less time and in a simpler format. The new form, which would be similar to the 1040EZ, would be available to seniors for their use when they file their 2005 income tax returns.

Under current law, many seniors cannot use Forms 1040A or 1040EZ, because the IRS limits their use to individuals with less than \$50,000 in taxable income.

The bill instructs the IRS to make the form available in spite of the receipt of Social Security benefits, interest or dividends, capital gains or losses, or distributions from a qualified retirement plan, annuity, or other deferred payment arrangement. The IRS is also instructed not to establish an income threshold on the form so that seniors with incomes in excess of \$50,000 will be permitted to use the simplified form.

I urge all my colleagues to lend a helping hand to America's senior citizens and vote in favor of the Simple Tax for Seniors Act of 2004.

Mr. FOLEY. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. SIMPSON). The question is on the motion offered by the gentleman from Florida (Mr. FOLEY) that the House suspend the rules and pass the bill, H.R. 4109, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. FOLEY. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

#### STANDARDS DEVELOPMENT ORGANIZATION ADVANCEMENT ACT OF 2003

Mr. SENSENBRENNER. Mr. Speaker, I move to suspend the rules and concur in the Senate amendment to the bill (H.R. 1086) to encourage the development and promulgation of voluntary consensus standards by providing relief under the antitrust laws to standards development organizations with respect to conduct engaged in for the purpose of developing voluntary consensus standards, and for other purposes.

The Clerk read as follows:

Senate amendment:

Strike out all after the enacting clause and insert:

#### TITLE I—STANDARDS DEVELOPMENT ORGANIZATION ADVANCEMENT ACT OF 2003

##### SEC. 101. SHORT TITLE.

This title may be cited as the "Standards Development Organization Advancement Act of 2003".

##### SEC. 102. FINDINGS.

The Congress finds the following:

(1) In 1993, the Congress amended and renamed the National Cooperative Research Act of 1984 (now known as the National Cooperative Research and Production Act of 1993 (15 U.S.C. 4301 et seq.)) by enacting the National Cooperative Production Amendments of 1993 (Public Law 103-42) to encourage the use of collaborative, procompetitive activity in the form of research and production joint ventures that provide adequate disclosure to the antitrust enforcement agencies about the nature and scope of the activity involved.

(2) Subsequently, in 1995, the Congress in enacting the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) recognized the importance of technical standards developed by voluntary consensus standards bodies to our national economy by requiring the use of such standards to the extent practicable by Federal agencies and by encouraging Federal agency representatives to participate in ongoing standards development activities. The Office of Management and Budget on February 18, 1998, revised Circular A-119 to reflect these changes made in law.

(3) Following enactment of the National Technology Transfer and Advancement Act of 1995, technical standards developed or adopted by voluntary consensus standards bodies have replaced thousands of unique Government standards and specifications allowing the national economy to operate in a more unified fashion.

(4) Having the same technical standards used by Federal agencies and by the private sector permits the Government to avoid the cost of developing duplicative Government standards and to more readily use products and components designed for the commercial marketplace, thereby enhancing quality and safety and reducing costs.

(5) Technical standards are written by hundreds of nonprofit voluntary consensus standards bodies in a nonexclusionary fashion, using thousands of volunteers from the private and public sectors, and are developed under the standards development principles set out in Circular Number A-119, as revised February 18, 1998, of the Office of Management and Budget, including principles that require openness, balance, transparency, consensus, and due process. Such principles provide for—

(A) notice to all parties known to be affected by the particular standards development activity,

(B) the opportunity to participate in standards development or modification,

(C) balancing interests so that standards development activities are not dominated by any single group of interested persons,

(D) readily available access to essential information regarding proposed and final standards,

(E) the requirement that substantial agreement be reached on all material points after the consideration of all views and objections, and

(F) the right to express a position, to have it considered, and to appeal an adverse decision.

(6) There are tens of thousands of voluntary consensus standards available for government use. Most of these standards are kept current through interim amendments and interpretations, issuance of addenda, and periodic reaffirmation, revision, or reissuance every 3 to 5 years.

(7) Standards developed by government entities generally are not subject to challenge under the antitrust laws.

(8) Private developers of the technical standards that are used as Government standards are