

113TH CONGRESS
1ST SESSION

S. 722

To require the Secretary of the Treasury to study the feasibility of providing certain taxpayers with an optional, pre-prepared tax return, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 15, 2013

Mrs. SHAHEEN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To require the Secretary of the Treasury to study the feasibility of providing certain taxpayers with an optional, pre-prepared tax return, 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. SHORT TITLE.**

4 This Act may be cited as the “Simpler Tax Filing
5 Act of 2013”.

6 **SEC. 2. SENSE OF CONGRESS.**

7 It is the sense of Congress that—

8 (1) the Secretary of the Treasury should pro-
9 vide as many taxpayers as possible with the option

1 of receiving a tax return that is pre-prepared by the
2 Secretary of the Treasury; and

3 (2) it should be the goal of the Internal Rev-
4 enue Service to begin offering pre-prepared returns
5 to filers by tax year 2018.

6 **SEC. 3. REPORT TO CONGRESS.**

7 Not later than 1 year after the date of the enactment
8 of this Act, the Secretary of the Treasury, in consultation
9 with the Taxpayer Advocate Service, shall provide a report
10 to the Committee on Ways and Means of the House of
11 Representatives and the Committee on Finance of the
12 Senate on actions necessary to achieve the goal of offering
13 pre-prepared tax returns to filers by tax year 2018, includ-
14 ing—

15 (1) changes necessary to the filing deadlines for
16 employers and institutions for information provided
17 through Forms W-2 and 1099;

18 (2) actions necessary to expedite processing of
19 information from Form W-2 by the Social Security
20 Administration;

21 (3) actions necessary to expedite processing of
22 information reporting by the Internal Revenue Serv-
23 ice;

24 (4) actions to help businesses submit Form W-
25 2 more easily, and electronically;

1 (5) partnerships with employers and financial
2 institutions to encourage early reporting;

3 (6) delaying the start of the tax filing season;

4 (7) ensuring that taxpayers have access to se-
5 cure online accounts to access their information,
6 while also having the option to download their infor-
7 mation for integration into private tax preparation
8 software; and

9 (8) incorporating best practices from other
10 countries for expediting the availability of return in-
11 formation.

12 Such report shall also include an analysis of the budg-
13 etary, administrative, and legislative barriers to achieving
14 this goal, including the amount of appropriations that
15 would be required.

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