

107TH CONGRESS  
1ST SESSION

# H. R. 3346

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## AN ACT

To amend the Internal Revenue Code of 1986 to simplify the reporting requirements relating to higher education tuition and related expenses.

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## AN ACT

To amend the Internal Revenue Code of 1986 to simplify the reporting requirements relating to higher education tuition and related expenses.

1       *Be it enacted by the Senate and House of Representa-*  
2   *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SIMPLIFICATION OF REPORTING REQUIRE-**  
2 **MENTS RELATING TO HIGHER EDUCATION**  
3 **TUITION AND RELATED EXPENSES.**

4 (a) AMENDMENT RELATING TO PERSONS REQUIRED  
5 TO MAKE RETURN.—Paragraph (1) of section 6050S(a)  
6 of the Internal Revenue Code of 1986 (relating to returns  
7 relating to higher education tuition and related expenses)  
8 is amended to read as follows:

9 “(1) which is an eligible educational institution  
10 which enrolls any individual for any academic pe-  
11 riod;”.

12 (b) AMENDMENTS RELATING TO FORM AND MANNER  
13 OF RETURNS.—Subsection (b) of section 6050S of such  
14 Code is amended as follows:

15 (1) Paragraph (1) is amended by inserting  
16 “and” after the comma at the end.

17 (2) Subparagraph (A) of paragraph (2) is  
18 amended to read as follows:

19 “(A) the name, address, and TIN of any  
20 individual—

21 “(i) who is or has been enrolled at the  
22 institution and with respect to whom  
23 transactions described in subparagraph (B)  
24 are made during the calendar year, or

1 “(ii) with respect to whom payments  
2 described in subsection (a)(2) or (a)(3)  
3 were made or received,”.

4 (3) Paragraph (2) of section 6050S(b) of such  
5 Code is amended by striking subparagraph (B) and  
6 redesignating subparagraphs (C) and (D) as sub-  
7 paragraphs (B) and (C), respectively.

8 (4) Subparagraph (B) of section 6050S(b)(2) of  
9 such Code, as redesignated by paragraph (3), is  
10 amended to read as follows:

11 “(B) the—

12 “(i) aggregate amount of payments  
13 received or the aggregate amount billed for  
14 qualified tuition and related expenses with  
15 respect to the individual described in sub-  
16 paragraph (A) during the calendar year,

17 “(ii) aggregate amount of grants re-  
18 ceived by such individual for payment of  
19 costs of attendance that are administered  
20 and processed by the institution during  
21 such calendar year,

22 “(iii) amount of any adjustments to  
23 the aggregate amounts reported by the in-  
24 stitution pursuant to clause (i) or (ii) with

1           respect to such individual for a prior cal-  
 2           endar year,

3           “(iv) aggregate amount of reimburse-  
 4           ments or refunds (or similar amounts)  
 5           paid to such individual during the calendar  
 6           year by a person engaged in a trade or  
 7           business described in subsection (a)(2),  
 8           and

9           “(v) aggregate amount of interest re-  
 10          ceived for the calendar year from such in-  
 11          dividual, and”.

12          (c) CONFORMING AMENDMENTS.—Subsection (d) of  
 13          section 6050S of such Code is amended—

14               (1) by striking “or (B)”, and

15               (2) in paragraph (2), by striking “subpara-  
 16          graph (C)” and inserting “subparagraph (B)”.

17   **SEC. 2. EFFECTIVE DATE.**

18          The amendments made by section 1 shall apply to  
 19          expenses paid or assessed after December 31, 2002 (in

- 1 taxable years ending after such date), for education fur-
- 2 nished in academic periods beginning after such date.

Passed the House of Representatives December 4,  
2001.

Attest:

*Clerk.*