

107TH CONGRESS  
1ST SESSION

# H. R. 3346

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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IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 27, 2001

Mr. MANZULLO introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

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,*

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

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

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

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

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

9           (2) Subparagraph (A) of paragraph (2) is  
10          amended to read as follows:

11                   “(A) the name, address, and TIN of any  
12          individual—

13                           “(i) who is or has been enrolled at the  
14                           institution and with respect to whom  
15                           transactions described in subparagraph (B)  
16                           are made during the calendar year, or

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

20          (3) Paragraph (2) of section 6050S(b) of such  
21          Code is amended by striking subparagraph (B) and  
22          redesignating subparagraphs (C) and (D) as sub-  
23          paragraphs (B) and (C), respectively.

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

4           “(B) the—

5                   “(i) aggregate amount of payments  
6 received or the aggregate amount billed for  
7 qualified tuition and related expenses with  
8 respect to the individual described in sub-  
9 paragraph (A) during the calendar year,

10                   “(ii) aggregate amount of grants re-  
11 ceived by such individual for payment of  
12 costs of attendance that are administered  
13 and processed by the institution during  
14 such calendar year,

15                   “(iii) amount of any adjustments to  
16 the aggregate amounts reported by the in-  
17 stitution pursuant to clause (i) or (ii) with  
18 respect to such individual for a prior cal-  
19 endar year,

20                   “(iv) aggregate amount of reimburse-  
21 ments or refunds (or similar amounts)  
22 paid to such individual during the calendar  
23 year by a person engaged in a trade or  
24 business described in subsection (a)(2),  
25 and

1                   “(v) aggregate amount of interest re-  
2                   ceived for the calendar year from such in-  
3                   dividual, and”.

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

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

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

9           (d) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to expenses paid or assessed after  
11 December 31, 2002 (in taxable years ending after such  
12 date), for education furnished in academic periods begin-  
13 ning after such date.

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