

115TH CONGRESS  
1ST SESSION

# S. 1564

To amend the Internal Revenue Code of 1986 to permit legally married same-sex couples to amend their filing status for returns outside the 3-year limitation.

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## IN THE SENATE OF THE UNITED STATES

JULY 13, 2017

Ms. WARREN (for herself, Mr. SCHUMER, Mr. MARKEY, Mr. COONS, Mr. WHITEHOUSE, Ms. HASSAN, Ms. BALDWIN, Mrs. GILLIBRAND, Mr. MERKLEY, Mr. HEINRICH, Mrs. FEINSTEIN, Mr. WYDEN, Mr. BOOKER, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Mr. CARPER, Mr. KAINE, Mr. FRANKEN, Ms. HIRONO, Mr. LEAHY, Mr. MURPHY, Mrs. SHAHEEN, Mr. DURBIN, Mr. WARNER, Mr. UDALL, Mr. CARDIN, Mr. REED, Mr. SANDERS, Mrs. MURRAY, Ms. DUCKWORTH, Ms. CANTWELL, Ms. HARRIS, and Ms. KLOBUCHAR) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to permit legally married same-sex couples to amend their filing status for returns outside the 3-year limitation.

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 “Refund Equality Act  
5 of 2017”.

1 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**  
2 **TAIN LEGALLY MARRIED COUPLES.**

3 (a) IN GENERAL.—Subsection (d) of section 6511 of  
4 the Internal Revenue Code of 1986 is amended by adding  
5 at the end the following new paragraph:

6 “(9) RULES RELATING TO CERTAIN LEGALLY  
7 MARRIED COUPLES.—

8 “(A) IN GENERAL.—In the case of  
9 spouses—

10 “(i) who were married under state law  
11 (as such term is used in Revenue Ruling  
12 2013–17) before September 16, 2013, and

13 “(ii) who were first treated as married  
14 for purposes of this title by the application  
15 of the holdings of Revenue Ruling 2013–  
16 17,

17 with respect to the taxable year in which the  
18 marriage was entered into and any subsequent  
19 taxable year that, but for this paragraph, would  
20 be outside the 3-year period of limitation pre-  
21 scribed in subsection (a), such period shall be  
22 extended until the date prescribed by law (in-  
23 cluding extensions) for filing the return of tax  
24 for the taxable year that includes the date of  
25 the enactment of this paragraph. The preceding  
26 sentence shall apply only with respect to

1 amendments to the return of tax, and claims  
2 for credit or refund, relating to a change in the  
3 marital status of such spouses.

4 “(B) WAIVER OF LIMIT ON AMOUNT OF  
5 CLAIM.—In the case of a claim for credit or re-  
6 fund which is allowed by reason of subpara-  
7 graph (A), the amount of the refund may ex-  
8 ceed the portion of the tax paid within the pe-  
9 riod provided in subsection (b)(2) to the extent  
10 of the amount of the overpayment attributable  
11 to the change in the marital status of the  
12 spouses.”.

13 (b) FILING OF JOINT RETURN FOR PRIOR TAXABLE  
14 YEAR.—Section 6013 of the Internal Revenue Code of  
15 1986 is amended by adding at the end the following new  
16 subsection:

17 “(i) JOINT RETURN AFTER FILING SEPARATE RE-  
18 TURNS FOR CERTAIN LEGALLY MARRIED COUPLES.—

19 “(1) IN GENERAL.—If—

20 “(A) an individual has filed a separate re-  
21 turn for a taxable year for which a joint return  
22 could have been made by the individual and the  
23 individual’s spouse, but for the fact that the  
24 spouses were first treated as married for pur-  
25 poses of this title by the application of the hold-

1           ings of Revenue Ruling 2013–17 after the filing  
2           of the return of tax for such taxable year, and

3           “(B) the time prescribed by law for filing  
4           the return for such taxable year has expired,  
5           such individual and the individual’s spouse may nev-  
6           ertheless make a joint return for such taxable year.

7           “(2) RULES AND LIMITATIONS.—

8           “(A) IN GENERAL.—The election provided  
9           for under paragraph (1) may not be made after  
10          the later of—

11           “(i) the expiration of 3 years from the  
12           last date prescribed by law for filing the  
13           return for such taxable year (determined  
14           without regard to any extension of time  
15           granted to either spouse), or

16           “(ii) the date prescribed by law (in-  
17           cluding extensions) for filing the return of  
18           tax for the taxable year that includes the  
19           date of the enactment of this subsection.

20          “(B) OTHER RULES.—The rules of—

21           “(i) so much of subsection (b)(1) as  
22           follows the first sentence,

23           “(ii) subparagraphs (B), (C), and (D)  
24           of subsection (b)(2), and

1                   “(iii) paragraphs (3), (4), and (5) of  
2                   subsection (b),  
3                   shall apply to a joint return under this sub-  
4                   section as if it were a joint return under sub-  
5                   section (b).”.

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