

116TH CONGRESS
1ST SESSION

H. R. 2304

To amend the Internal Revenue Code of 1986 to establish a program to populate downloadable tax forms with taxpayer return information.

IN THE HOUSE OF REPRESENTATIVES

APRIL 12, 2019

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

A BILL

To amend the Internal Revenue Code of 1986 to establish a program to populate downloadable tax forms with taxpayer return information.

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 “Autofill Act of 2019”.

5 **SEC. 2. AUTOMATED PARTIALLY PRE-POPULATED TAX RE-**
6 **URNS.**

7 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new section:

1 **“SEC. 7529. AUTOMATED PARTIALLY PRE-POPULATED TAX**
2 **RETURNS.**

3 “(a) ESTABLISHMENT OF PROGRAM.—The Secretary
4 shall establish a program under which taxpayers may
5 download forms relating to the individual income tax re-
6 turns that are populated with return information reported
7 to the Secretary under chapter 61 and reported to the Sec-
8 retary pursuant to section 232 of the Social Security Act.

9 “(b) REQUIREMENTS RELATING TO INFORMATION.—

10 “(1) DEADLINE FOR MAKING INFORMATION
11 AVAILABLE.—The Secretary shall make such return
12 information available under the program established
13 under subsection (a) not later than 15 days after the
14 Secretary receives such information.

15 “(2) FORMAT OF INFORMATION MADE AVAIL-
16 ABLE.—Return information shall be made available
17 under the program established under subsection (a)
18 in both a printable document file suitable for manual
19 completion and filing a computer-readable form suit-
20 able for use by automated tax preparation software.

21 “(c) AUTOFILL SERVICE DEADLINES.—

22 “(1) STANDARDS.—Not later than October 31,
23 2019, the Secretary shall—

24 “(A) establish standards for data download
25 to tax preparation software, and

1 “(B) provide a demonstration server for
2 downloading the partially populated printable
3 document file.

4 “(2) TAX FORMS.—Not later than February 15,
5 2020, and annually thereafter, the Secretary shall
6 provide on the Secretary’s website a secure function
7 that allows a taxpayer to download, as both a print-
8 able document file and in a form suitable for input
9 to automatic tax preparation software, the 1040,
10 1040A, and 1040EZ forms that are populated with
11 information with respect to the taxpayer that is re-
12 ported under chapter 61 or any other provision of
13 this title under which reporting of information is re-
14 quired.

15 “(d) TAXPAYER RESPONSIBILITY.—Nothing in this
16 section shall be construed to absolve the taxpayer from
17 full responsibility for the accuracy or completeness of his
18 return of tax.

19 “(e) DISCLAIMER.—Before any form can be
20 downloaded under the program established under sub-
21 section (a), the taxpayer must acknowledge that—

22 “(1) the taxpayer is responsible for the accu-
23 racy of his return, and

24 “(2) all information provided in the download-
25 able form under such program needs to be verified.

1 “(f) INFORMATION PROVIDED FOR WAGE AND SELF-
2 EMPLOYMENT INCOME.—For purposes of subsection
3 (a)—

4 “(1) INFORMATION RELATED TO CALENDAR
5 YEAR 2019.—In the case of information relating to
6 wages paid, and amounts of self-employment income,
7 for calendar year 2019 required to be provided to
8 the Commissioner of Social Security under section
9 205(c)(2)(A) of the Social Security Act (42 U.S.C.
10 405(c)(2)(A)), the Commissioner shall, using best ef-
11 forts, make such information available to the Sec-
12 retary not later than January 31, 2020.

13 “(2) INFORMATION RELATED TO CALENDAR
14 YEAR 2020 AND THEREAFTER.—In the case of infor-
15 mation relating to wages paid, and amounts of self-
16 employment income, for any calendar year after
17 2019 required to be provided to the Commissioner of
18 Social Security under section 205(c)(2)(A) of the
19 Social Security Act (42 U.S.C. 405(c)(2)(A)), the
20 Commissioner shall make such information available
21 to the Secretary not later than January 31 of the
22 calendar year following the calendar year to which
23 such wages and self-employment income relate.”.

1 (b) FILING DEADLINE FOR INFORMATION RE-
 2 TURNS.—Section 6071(b) of such Code is amended to
 3 read as follows:

4 “(b) INFORMATION RETURNS.—Returns made under
 5 part III of this subchapter shall be filed on or before Janu-
 6 ary 31 of the year following the calendar year to which
 7 such returns relate. Section 6081 shall not apply to re-
 8 turns under such part III.”.

9 (c) CONFORMING AMENDMENT TO SOCIAL SECURITY
 10 ACT.—Section 205(c)(2)(A) of the Social Security Act (42
 11 U.S.C. 405(c)(2)(A)) is amended by adding at the end the
 12 following new sentence: “For purposes of the preceding
 13 sentence, the Commissioner shall require that information
 14 relating to wages paid, and amounts of self-employment
 15 income, be provided to the Commissioner not later than
 16 January 31 of the year following the calendar year to
 17 which such wages and self-employment income relate.”.

18 (d) CLERICAL AMENDMENT.—The table of sections
 19 for chapter 77 of such Code is amended by adding at the
 20 end the following new item:

“Sec. 7529. Automated partially pre-populated tax returns.”.

21 (e) EFFECTIVE DATE.—The amendments made by
 22 this section shall apply to returns for taxable years begin-
 23 ning after December 31, 2018.

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