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119TH CONGRESS
1ST SESSION

S. 2129

To amend the Internal Revenue Code of 1986 to allow certain abused or abandoned spouses to file as unmarried or heads of households.

IN THE SENATE OF THE UNITED STATES

JUNE 18, 2025

Mr. FETTERMAN (for himself, Mr. CORNYN, Ms. CORTEZ MASTO, and Ms. ERNST) 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 allow certain abused or abandoned spouses to file as unmarried or heads of households.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Survivors Assistance for Fear-free and Easy Tax Filing Act of 2025'' or the ''SAFE Tax Filing Act of 2025''.

SEC. 2. CERTAIN MARRIED INDIVIDUALS TREATED AS UNMARRIED.

(a) IN GENERAL.—Subsection (b) of section 7703 of the Internal Revenue Code of 1986 is amended—

(1) by redesignating paragraphs (1), (2), and (3) as subparagraphs (A), (B), and (C), and by moving such subparagraphs and the flush text following such subparagraphs 2 ems to the right,

(2) by striking ", if—" and inserting "—

"(1) IN GENERAL.—If—", and

(3) by adding at the end the following new paragraphs:

"(2) DOMESTIC ABUSE OR SPOUSAL ABANDONMENT.—

"(A) IN GENERAL.—In the case of an individual who—

"(i) is living apart from the individual's spouse as of the last day of the taxable year,

"(ii) is a survivor of domestic abuse committed by the individual's spouse or of spousal abandonment by the individual's current spouse, and

"(iii) indicates on the return of tax, in accordance with relevant instructions, that

the individual is described in clauses (i) and (ii),

at the election of the individual, such individual shall not be considered as married.

''(B) ELECTION.—An election for purposes of subparagraph (A) shall be effective only for the taxable year for which made.

''(C) DEFINITIONS.—For purposes of this paragraph—

''(i) DOMESTIC ABUSE.—The term 'domestic abuse' includes physical, psychological, sexual, emotional, or economic abuse, including efforts to control, isolate, humiliate, or intimidate the survivor, or to undermine the survivor's ability to reason independently. All the facts and circumstances shall be considered in determining whether an individual is a survivor of domestic abuse. Depending on the facts and circumstances, abuse of the survivor's child or another family member living in the household may constitute abuse of the survivor.

''(ii) SPOUSAL ABANDONMENT.—An individual is a survivor of spousal abandon-

ment at a given time if, taking into account all facts and circumstances, the individual is unable to locate the individual's spouse after reasonable diligence.

''(3) NO EFFECT ON SPOUSE.—The treatment of the individual described in paragraph (1)(A) or (2)(A), whichever the case may be, shall not affect the treatment of the individual's spouse as married.''.

(b) DUE DILIGENCE REQUIREMENTS FOR TAX RETURN PREPARERS.—Subsection (g) of section 6695 of the Internal Revenue Code of 1986 is amended—

(1) by redesignating paragraph (2) as paragraph (3),

(2) by striking ''or'' at the end of paragraph (1), and

(3) by inserting after paragraph (1) the following new paragraph:

''(2) eligibility to elect under section 7703(b)(2) to be treated as not married, or''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

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