

119TH CONGRESS
2D SESSION

S. _____

To amend the Internal Revenue Code of 1986 to modify the time for filing
certain information returns.

IN THE SENATE OF THE UNITED STATES

Ms. HASSAN (for herself and Mr. GRASSLEY) introduced the following bill;
which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to modify
the time for filing certain information returns.

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 “Preventing Tax Fraud
5 and Identity Theft Act”.

6 **SEC. 2. TIME FOR FILING CERTAIN INFORMATION RE-**
7 **URNS.**

8 (a) IN GENERAL.—Section 6071(b) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) by striking “Returns made under” and in-
2 serting the following:

3 “(1) IN GENERAL.—Returns made under”, and
4 (2) by adding at the end the following new
5 paragraph:

6 “(2) SPECIAL RULE FOR CERTAIN RETURNS.—

7 “(A) IN GENERAL.—In the case of any re-
8 turn to which this paragraph applies and which
9 is filed electronically, such return shall be filed
10 on or before January 31 of the year following
11 the calendar year to which such return relates.

12 “(B) RETURNS.—This paragraph shall
13 apply to any return required to be filed under
14 section 6041 (other than returns and state-
15 ments required to be filed with respect to non-
16 employee compensation), 6042, 6047(d), 6049,
17 6050F, or 6050W.”.

18 (b) GAMBLING WINNINGS.—Section 6071 of the In-
19 ternal Revenue Code of 1986 is amended by redesignating
20 subsection (d) as subsection (e) and by inserting after sub-
21 section (c) the following new subsection:

22 “(d) RETURNS RELATING TO GAMBLING
23 WINNINGS.—Returns required under section 6051 by rea-
24 son of section 3402(q)(7) shall be filed on or before Janu-

1 ary 31 of the year following the calendar year to which
2 such returns relate.”.

3 (c) IRA REPORTING.—Section 408(i)(1) of the Inter-
4 nal Revenue Code of 1986 is amended by inserting “(but
5 not later than January 31 of the calendar year following
6 the calendar year to which reports relate in the case of
7 reports relating to distributions)” after “at such time”.

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to returns relating to calendar
10 years after December 31, 2027.