[115H2018]

		(Original Signature of Member)
116TH CONGRESS 1ST SESSION	H.R.	

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

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

## A BILL

To amend the Internal Revenue Code of 1986 to establish a program to populate downloadable tax forms with tax-payer 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.
- This Act may be cited as the "Autofill Act of 2019".

1	SEC. 2. AUTOMATED PARTIALLY PRE-POPULATED TAX RE-
2	TURNS.
3	(a) IN GENERAL.—Chapter 77 of the Internal Rev-
4	enue Code of 1986 is amended by adding at the end the
5	following new section:
6	"SEC. 7529. AUTOMATED PARTIALLY PRE-POPULATED TAX
7	RETURNS.
8	"(a) Establishment of Program.—The Secretary
9	shall establish a program under which taxpayers may
10	download forms relating to the individual income tax re-
11	turns that are populated with return information reported
12	to the Secretary under chapter 61 and reported to the Sec-
13	retary pursuant to section 232 of the Social Security Act.
14	"(b) Requirements Relating to Information.—
15	"(1) Deadline for making information
16	AVAILABLE.—The Secretary shall make such return
17	information available under the program established
18	under subsection (a) not later than 15 days after the
19	Secretary receives such information.
20	"(2) Format of information made avail-
21	ABLE.—Return information shall be made available
22	under the program established under subsection (a)
23	in both a printable document file suitable for manual
24	completion and filing and in a computer-readable
25	form suitable for use by automated tax preparation
26	software.

1	"(c) Autofill Service Deadlines.—
2	"(1) STANDARDS.—Not later than October 31,
3	2019, the Secretary shall—
4	"(A) establish standards for data download
5	to tax preparation software, and
6	"(B) provide a demonstration server for
7	downloading the partially populated printable
8	document file.
9	"(2) Tax forms.—Not later than February 15,
10	2020, and annually thereafter, the Secretary shall
11	provide on the Secretary's Web site a secure func-
12	tion that allows a taxpayer to download, as both a
13	printable document file and in a form suitable for
14	input to automatic tax preparation software, the
15	1040, $1040$ A, and $1040$ EZ forms that are populated
16	with information with respect to the taxpayer that is
17	reported under chapter 61 or any other provision of
18	this title under which reporting of information is re-
19	quired.
20	"(d) Taxpayer Responsibility.—Nothing in this
21	section shall be construed to absolve the taxpayer from
22	full responsibility for the accuracy or completeness of his
23	return of tax.

1	"(e) DISCLAIMER.—Before any form can be
2	downloaded under the program established under sub-
3	section (a), taxpayer must acknowledge that—
4	"(1) the taxpayer is responsible for the accu-
5	racy of his return, and
6	"(2) all information provided in the
7	downloadable form under such program needs to be
8	verified.
9	"(f) Information Provided for Wage and Self-
10	EMPLOYMENT INCOME.—For purposes of subsection
11	(a)—
12	"(1) Information related to calendar
13	YEAR 2019.—In the case of information relating to
14	wages paid, and amounts of self-employment income,
15	for calendar year 2019 required to be provided to
16	the Commissioner of Social Security under section
17	205(c)(2)(A) of the Social Security Act (42 U.S.C.
18	405(c)(2)(A)), the Commissioner shall, using best ef-
19	forts, make such information available to the Sec-
20	retary not later than January 31, 2020.
21	"(2) Information related to calendar
22	YEAR 2020 AND THEREAFTER.—In the case of infor-
23	mation relating to wages paid, and amounts of self-
24	employment income, for any calendar year after
25	2019 required to be provided to the Commissioner of

- 1 Social Security under section 205(c)(2)(A) of the
- Social Security Act (42 U.S.C. 405(c)(2)(A)), the
- 3 Commissioner shall make such information available
- 4 to the Secretary not later than the January 31 of
- 5 the calendar year following the calendar year to
- 6 which such wages and self-employment income re-
- 7 late.".
- 8 (b) FILING DEADLINE FOR INFORMATION RE-
- 9 Turns.—Section 6071(b) of such Code is amended to
- 10 read as follows:
- 11 "(b) Information Returns.—Returns made under
- 12 part III of this subchapter shall be filed on or before Janu-
- 13 ary 31 of the year following the calendar year to which
- 14 such returns relate. Section 6081 shall not apply to re-
- 15 turns under such part III.".
- 16 (c) Conforming Amendment to Social Security
- 17 Act.—Section 205(c)(2)(A) of the Social Security Act (42
- 18 U.S.C. 405(c)(2)(A)) is amended by adding at the end the
- 19 following new sentence: "For purposes of the preceding
- 20 sentence, the Commissioner shall require that information
- 21 relating to wages paid, and amounts of self-employment
- 22 income, be provided to the Commissioner not later than
- 23 January 31 of the year following the calendar year to
- 24 which such wages and self-employment income relate.".

- 1 (d) CLERICAL AMENDMENT.—The table of sections
- 2 for chapter 77 of such Code is amended by adding at the
- 3 end the following new item:
  - "Sec. 7529. Automated partially pre-populated tax returns.".
- 4 (e) Effective Date.—The amendments made by
- 5 this section shall apply to returns for taxable years begin-
- 6 ning after December 31, 2018.