

[117H7401]

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(Original Signature of Member)

118TH CONGRESS
2D 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.**

4 This Act may be cited as the “Autofill Act of 2024”.

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

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. 7531. 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 2024, 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 2025, and annually thereafter, the Secretary shall
11 provide on the Secretary’s website a secure function
12 that allows a taxpayer to download, as both a print-
13 able document file and in a form suitable for input
14 to automatic tax preparation software, the 1040,
15 1040A, and 1040EZ forms that are populated with
16 information with respect to the taxpayer that is re-
17 ported 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 2024.—In the case of information relating to
14 wages paid, and amounts of self-employment income,
15 for calendar year 2024 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, 2025.

21 “(2) INFORMATION RELATED TO CALENDAR
22 YEAR 2025 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 2024 required to be provided to the Commissioner of

1 Social Security under section 205(c)(2)(A) of the
2 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. 7531. 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, 2023.