

118TH CONGRESS  
2D SESSION

# H. R. 7435

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

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 23, 2024

Mr. FOSTER (for himself and Mr. BLUMENAUER) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## 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 2024”.

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. 7531. 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 and in a computer-readable  
20 form suitable for use by automated tax preparation  
21 software.

22 “(c) AUTOFILL SERVICE DEADLINES.—

23 “(1) STANDARDS.—Not later than October 31,  
24 2024, the Secretary shall—

25 “(A) establish standards for data download  
26 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           2025, 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), taxpayer must acknowledge that—

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

1           “(2) all information provided in the  
2           downloadable form under such program needs to be  
3           verified.

4           “(f) INFORMATION PROVIDED FOR WAGE AND SELF  
5           EMPLOYMENT INCOME.—For purposes of subsection  
6           (a)—

7           “(1) INFORMATION RELATED TO CALENDAR  
8           YEAR 2024.—In the case of information relating to  
9           wages paid, and amounts of self-employment income,  
10          for calendar year 2024 required to be provided to  
11          the Commissioner of Social Security under section  
12          205(c)(2)(A) of the Social Security Act (42 U.S.C.  
13          405(c)(2)(A)), the Commissioner shall, using best ef-  
14          forts, make such information available to the Sec-  
15          retary not later than January 31, 2025.

16          “(2) INFORMATION RELATED TO CALENDAR  
17          YEAR 2025 AND THEREAFTER.—In the case of infor-  
18          mation relating to wages paid, and amounts of self-  
19          employment income, for any calendar year after  
20          2024 required to be provided to the Commissioner of  
21          Social Security under section 205(c)(2)(A) of the  
22          Social Security Act (42 U.S.C. 405(c)(2)(A)), the  
23          Commissioner shall make such information available  
24          to the Secretary not later than the January 31 of  
25          the calendar year following the calendar year to

1       which such wages and self-employment income re-  
2       late.”.

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

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

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

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

“Sec. 7531. Automated partially pre-populated tax returns.”.

1       (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to returns for taxable years begin-  
3 ning after December 31, 2023.

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