

111TH CONGRESS  
1ST SESSION

# H. R. 2168

To amend the Internal Revenue Code of 1986 to suspend the penalty on underpayments of Federal income tax for unemployed individuals.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 2009

Mr. DUNCAN 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 suspend the penalty on underpayments of Federal income tax for unemployed individuals.

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. SUSPENSION OF PENALTY ON UNDERPAY-**  
4 **MENTS OF FEDERAL INCOME TAX FOR UNEM-**  
5 **PLOYED INDIVIDUALS.**

6 (a) IN GENERAL.—Section 6662 of the Internal Rev-  
7 enue Code of 1986 (relating to imposition of accuracy-re-  
8 lated penalty on underpayments) is amended by adding  
9 at the end the following new subsection:

1       “(f) SUSPENSION OF PENALTY FOR UNEMPLOYED  
2 INDIVIDUALS.—In the case of an individual who receives  
3 unemployment compensation (as defined in section 85(b)  
4 of the Internal Revenue Code of 1986) during a taxable  
5 year beginning in 2008 or 2009, subsection (a) shall not  
6 apply with respect to any underpayment of tax required  
7 to be shown on the return for such taxable year unless  
8 such underpayment is still outstanding on the date which  
9 is 2 years after the due date (including extensions) for  
10 filing such return.”.

11       (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to taxable years beginning after  
13 December 31, 2007.

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