

114TH CONGRESS  
1ST SESSION

# H. R. 3701

To require that the Secretary of the Treasury make available an Internet platform for Form 1099 filings.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 7, 2015

Mrs. BLACK (for herself and Mr. McDERMOTT) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To require that the Secretary of the Treasury make available an Internet platform for Form 1099 filings.

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 “1099 Filing Simplifica-  
5 tion Act”.

6 **SEC. 2. INTERNET PLATFORM FOR FORM 1099 FILINGS.**

7 (a) IN GENERAL.—Not later than 3 years after the  
8 date of the enactment of this Act, the Secretary of the  
9 Treasury (or such Secretary’s delegate) shall make avail-  
10 able an Internet Web site or other electronic media, simi-

1 lar to the Business Services Online Suite of Services pro-  
2 vided by the Social Security Administration, that will pro-  
3 vide taxpayers access to resources and guidance provided  
4 by the Internal Revenue Service and will allow taxpayers  
5 to—

6 (1) prepare and file (in batches of not more  
7 than 50) Forms 1099;

8 (2) prepare Forms 1099 for distribution to re-  
9 cipients other than the Internal Revenue Service;  
10 and

11 (3) create and maintain necessary taxpayer  
12 records.

13 (b) EARLY IMPLEMENTATION FOR FORMS 1099–  
14 MISC.—Not later than 1 year after the date of the enact-  
15 ment of this Act, the Internet Web site under subsection  
16 (a) shall be available in a partial form that will allow tax-  
17 payers to take the actions described in such subsection  
18 with respect to Forms 1099–MISC required to be filed or  
19 distributed by such taxpayers.

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