

117TH CONGRESS
1ST SESSION

H. R. 3735

To amend the Internal Revenue Code of 1986 to provide electronic filing receipts to taxpayers who file tax returns via electronic filing process, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 4, 2021

Mr. VELA introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide electronic filing receipts to taxpayers who file tax returns via electronic filing process, and for other purposes.

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 “E-Filing Standards
5 Improvement Act”.

1 **SEC. 2. ELECTRONIC FILING REQUIREMENTS AMENDED TO**
2 **INCLUDE RECEIPTS, REJECTION EXPLA-**
3 **NATIONS.**

4 (a) IN GENERAL.—Section 6011(f) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(3) The Secretary shall promote the use of
8 electronically filed returns by requiring that all tax-
9 payers submitting returns of tax via electronic filing
10 process shall be issued an e-filing receipt via the tax-
11 payer’s chosen method of correspondence which shall
12 indicate the acceptance or rejection of a return, and
13 if such return is rejected—

14 “(A) such receipt shall provide information
15 about the steps necessary to resolve the issue
16 causing such rejection,

17 “(B) the taxpayer shall be allowed 15 busi-
18 ness days to correct and re-submit such return,
19 and

20 “(C) if such return is not re-submitted
21 within 15 business days, such return shall be
22 treated as a paper return.”.

23 (b) CONFORMING AMENDMENT.—Section 6651 of
24 such Code is amended by adding at the end the following
25 new paragraph:

1 “(k) TREATMENT OF RETURNS GRANTED EX-
2 TENSION OR TREATED AS PAPER RETURNS UNDER
3 SECTION 6011(f).—In the case of a return granted
4 a 15 business day extension or treated as a paper
5 return under section 6011(f), such return shall be
6 treated as timely filed by the taxpayer and not sub-
7 ject to the addition to the tax under subsection
8 (a).”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to returns of tax submitted filing
11 via electronic filing process after the date of the enactment
12 of this Act.

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