

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4321

To amend the Internal Revenue Code of 1986 to exempt cash payments of legal fees from the reporting requirements relating to cash received in a trade or business.

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IN THE HOUSE OF REPRESENTATIVES

MAY 2, 1994

Mr. KOPETSKI 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 exempt cash payments of legal fees from the reporting requirements relating to cash received in a trade or business.

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. EXEMPTION OF CASH PAYMENTS OF LEGAL**  
4 **FEES FROM REPORTING REQUIREMENTS.**

5 (a) IN GENERAL.—Subsection (c) of section 6050I  
6 of the Internal Revenue Code of 1986 (relating to returns  
7 relating to cash received in trade or business) is amended  
8 by adding at the end the following new paragraph:

1           “(3) PAYMENTS OF LEGAL FEES.—The name,  
2           address, and TIN of an individual shall not be re-  
3           quired to be included in any return under this sec-  
4           tion with respect to cash received from such individ-  
5           ual by an attorney as payment for legal services per-  
6           formed by such attorney for such individual.”.

7           (b) EFFECTIVE DATE.—The amendment made by  
8           subsection (a) shall apply to amounts received after the  
9           date of the enactment of this Act.

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