

108TH CONGRESS
2D SESSION

H. R. 4109

To allow seniors with Social Security and pension income to file their income tax returns on a new Form 1040SR without regard to the amount of interest or taxable income of the senior.

IN THE HOUSE OF REPRESENTATIVES

APRIL 1, 2004

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

A BILL

To allow seniors with Social Security and pension income to file their income tax returns on a new Form 1040SR without regard to the amount of interest or taxable income of the senior.

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 “Simple Tax for Seniors
5 Act”.

6 **SEC. 2. FINDINGS.**

7 The Congress finds the following:

1 (1) More than 35,000,000 individuals are pro-
2 hibited from using Form 1040EZ to file their in-
3 come tax returns simply because they are age 62 or
4 older.

5 (2) The Congress should aggressively seek to
6 end age discrimination in Federal tax regulation.

7 (3) The Internal Revenue Service reports that
8 each year seniors file more than 11,000,000 tax re-
9 turns claiming only the standard deduction. Because
10 some tax returns are joint returns, standard-deduc-
11 tion returns represent close to 15,000,000 seniors.
12 Many, if not all, of these seniors would appreciate
13 the option of a simple and less time-consuming Fed-
14 eral tax return.

15 (4) The Internal Revenue Service reports that
16 processing a Form 1040 costs the Government—
17 and, therefore, taxpayers—50 percent more than
18 processing a Form 1040EZ.

19 **SEC. 3. FORM 1040SR FOR CERTAIN SENIORS.**

20 (a) **IN GENERAL.**—An eligible senior (and, in the
21 case of a joint return, such individual’s spouse) shall not
22 be treated as ineligible to use the form referred to in sub-
23 section (b) to file the return of tax imposed under section
24 1 of the Internal Revenue Code of 1986 for any taxable

1 year beginning after the date of the enactment of this Act
2 on the basis of—

3 (1) such individual receiving any social security
4 benefit or any distribution from a retirement plan,

5 (2) the amount of such taxpayer's taxable inter-
6 est income, or

7 (3) the amount of such taxpayer's taxable in-
8 come.

9 (b) FORM 1040SR.—The Secretary of the Treasury
10 shall develop a form for purposes of carrying out sub-
11 section (a). Such form shall be similar to Form 1040EZ,
12 known as “Form 1040SR”, and a single page which is
13 8 ½ inches by 11 inches in size with clear and reasonable
14 type.

15 (c) ELIGIBLE SENIOR.—For purposes of this section,
16 the term “eligible senior” means, with respect to any tax-
17 able year, any individual who has attained age 62 as of
18 the close of such taxable year.

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