

109TH CONGRESS
1ST SESSION

H. R. 442

To amend the Internal Revenue Code of 1986 to change the deadline for income tax returns for calendar year taxpayers from the 15th of April to the first Monday in November.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 1, 2005

Mr. BARTLETT of Maryland 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 change the deadline for income tax returns for calendar year taxpayers from the 15th of April to the first Monday in November.

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. DEADLINE FOR FILING INCOME TAX RETURNS**
4 **FOR CALENDAR YEAR TAXPAYERS CHANGED**
5 **FROM APRIL 15TH TO FIRST MONDAY OF NO-**
6 **VEMBER.**

7 (a) IN GENERAL.—Section 6072 of the Internal Rev-
8 enue Code of 1986 (relating to time for filing income tax

1 returns) is amended in subsection (a) by striking “15th
2 day of April” and inserting “first Monday in November”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 subsection (a) shall apply to taxable years beginning after
5 December 31, 2005.

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