

112TH CONGRESS
1ST SESSION

S. 1796

To make permanent the Internal Revenue Service Free File program.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 3, 2011

Mr. PRYOR (for himself and Mr. ISAKSON) introduced the following bill; which
was read twice and referred to the Committee on Finance

A BILL

To make permanent the Internal Revenue Service Free File
program.

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 “Free File Program
5 Act of 2011”.

6 **SEC. 2. FINDINGS.**

7 The Congress finds the following:

8 (1) The Internal Revenue Service (IRS) Free
9 File program as established by the IRS pursuant to
10 public rulemaking and set forth in the Federal Reg-
11 ister, Vol. 67, No. 213, Monday, November 4, 2002,

1 pages 67247–67251, and in implementing agree-
2 ments and governing rules and requirements be-
3 tween the IRS and the tax software and electronic
4 industry between 2002 and 2011, has been success-
5 ful and significant in the efforts of the Federal Gov-
6 ernment to increase the electronic filing of individual
7 income tax returns of low and moderate income tax-
8 payers.

9 (2) By the end of the current tax return filing
10 season more than 30,000,000 Federal individual in-
11 come tax returns will have been prepared and filed
12 electronically for free over the life of the IRS Free
13 File program.

14 (3) The IRS Free File program offers Federal
15 individual income tax return preparation and elec-
16 tronic filing services to more than 70 percent of tax-
17 payers, approximately 100,000,000 taxpayers at the
18 end of the current tax filing period, with tax soft-
19 ware and electronic filing provided at no cost to the
20 taxpayers who use the service or to the Federal Gov-
21 ernment from tax software and electronic filing com-
22 panies participating in the program.

23 (4) By the end of the current tax return filing
24 season, it is estimated that the IRS Free File pro-
25 gram will have saved taxpayers approximately

1 deploy enabling systems to duplicate or replace private tax
2 preparation services.

3 (d) The Secretary of the Treasury, or the Secretary's
4 delegate, shall not establish, develop, sponsor, acquire, or
5 make available individual income tax preparation software
6 or electronic filing services except through the IRS Free
7 File program and the Internal Revenue Service's Taxpayer
8 Assistance Centers, Tax Counseling for the Elderly, and
9 volunteer income tax assistance (VITA) programs.

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