

112TH CONGRESS
1ST SESSION

S. 822

To amend the Internal Revenue Code of 1986 to require all wage withholding returns to be filed electronically.

IN THE SENATE OF THE UNITED STATES

APRIL 14, 2011

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

A BILL

To amend the Internal Revenue Code of 1986 to require
all wage withholding returns to be filed electronically.

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. REQUIRED ELECTRONIC FILING OF WAGE**

4 **WITHHOLDING RETURNS.**

5 (a) IN GENERAL.—Paragraph (2) of section 6011(e)
6 of the Internal Revenue Code of 1986 is amended—

7 (1) by redesignating subparagraphs (A) and
8 (B) as subparagraphs (B) and (C), respectively,

9 (2) by inserting before subparagraph (B), as so
10 redesignated, the following new subparagraph:

1 “(A) shall—

2 “(i) require any person that is re-
3 quired to file a return containing informa-
4 tion described in section 6051(a) to file
5 such return on magnetic media, and

6 “(ii) provide for waiver of the require-
7 ments of clause (i) in the case of dem-
8 onstrated hardship for a person having 5
9 or fewer employees,” and

10 (3) by inserting “except as provided in subpara-
11 graph (A),” before “shall not require” in subpara-
12 graph (B), as so redesignated.

13 (b) CONFORMING AMENDMENT.—Paragraph (4) of
14 section 6011(e) of the Internal Revenue Code of 1986 is
15 amended by striking “paragraph (2)(A)” and inserting
16 “paragraph (2)(B)”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to returns filed after December 31,
19 2011.

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