

119TH CONGRESS  
1ST SESSION

# H. R. 1075

To amend the Internal Revenue Code of 1986 to make improvements related to tax administration.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2025

Mr. LAHOOD (for himself, Ms. DELBENE, Mr. FEENSTRA, Mr. SCHNEIDER, Mr. FITZPATRICK, and Mr. PANETTA) 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 make improvements related to tax administration.

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 “Tax Administration  
5 Simplification Act”.

1 **SEC. 2. APPLICATION OF MAILBOX RULE TO DOCUMENTS**  
2 **AND PAYMENTS ELECTRONICALLY SUB-**  
3 **MITTED TO THE INTERNAL REVENUE SERV-**  
4 **ICE.**

5 (a) IN GENERAL.—Section 7502(c) of the Internal  
6 Revenue Code of 1986 is amended—

7 (1) in the heading, by inserting “AND PAY-  
8 MENT” after “FILING”,

9 (2) in paragraph (2)—

10 (A) in the heading, by striking “; ELEC-  
11 TRONIC FILING”, and

12 (B) by striking “and electronic filing”, and

13 (3) by adding at the end the following:

14 “(3) ELECTRONIC FILING AND PAYMENT.—

15 “(A) IN GENERAL.—If any return, claim,  
16 statement, or other document required to be  
17 filed, or any payment required to be made,  
18 within a prescribed period or on or before a  
19 prescribed date under authority of any provision  
20 of the internal revenue laws is sent electroni-  
21 cally by any person to the agency, officer, or of-  
22 fice with which such return, claim, statement,  
23 or other document is required to be filed, or to  
24 which such payment is required to be made, the  
25 date on which such return, claim, statement, or  
26 other document, or payment, is sent electroni-

cally by such person shall be deemed to be the date of delivery or the date of payment, as the case may be, regardless of the date on which the applicable agency, officer, or office receives or reviews such return, claim, statement, document, or payment.

“(B) REGULATIONS.—Not later than December 31, 2025, the Secretary shall issue such regulations or other guidance as the Secretary determines necessary to carry out the purposes of this paragraph.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to any document or payment sent after December 31, 2025.

**SEC. 3. EXTENSION OF TIME FOR MAKING S CORPORATION ELECTIONS.**

(a) IN GENERAL.—Section 1362(b) of the Internal Revenue Code of 1986 is amended to read as follows:

“(b) WHEN MADE.—

“(1) IN GENERAL.—An election under subsection (a) may be made by a small business corporation for any taxable year not later than the due date for filing the return of the S corporation for such taxable year (including extensions).

1           “(2) CERTAIN ELECTIONS TREATED AS MADE  
2       FOR NEXT TAXABLE YEAR.—If—

3           “(A) an election under subsection (a) is  
4       made for any taxable year within the period de-  
5       scribed in paragraph (1), but

6           “(B) either—

7           “(i) on 1 or more days in such taxable  
8       year and before the day on which the elec-  
9       tion was made the corporation did not  
10      meet the requirements of subsection (b) of  
11      section 1361, or

12          “(ii) 1 or more of the persons who  
13      held stock in the corporation during such  
14      taxable year and before the election was  
15      made did not consent to the election,  
16      then such election shall be treated as made for  
17      the following taxable year.

18          “(3) AUTHORITY TO TREAT LATE ELECTIONS,  
19      ETC., AS TIMELY.—If—

20          “(A) an election under subsection (a) is  
21      made for any taxable year after the date pre-  
22      scribed by this subsection for making such elec-  
23      tion for such taxable year or no such election is  
24      made for any taxable year, and

1           “(B) the Secretary determines that there  
2           was reasonable cause for the failure to timely  
3           make such election,  
4           the Secretary may treat such an election as timely  
5           made for such taxable year.

6           “(4) ELECTION ON TIMELY FILED RETURNS.—  
7           Except as otherwise provided by the Secretary, an  
8           election under subsection (a) for any taxable year  
9           may be made on a timely filed return of the S cor-  
10          poration for such taxable year.

11          “(5) SECRETARIAL AUTHORITY.—The Secretary  
12          may prescribe such regulations, rules, or other guid-  
13          ance as may be necessary or appropriate for pur-  
14          poses of applying this subsection.”.

15          (b) COORDINATION WITH CERTAIN OTHER PROVI-  
16          SIONS.—

17               (1) QUALIFIED SUBCHAPTER S SUBSIDI-  
18          ARIES.—Section 1361(b)(3)(B) of such Code is  
19          amended by adding at the end the following flush  
20          sentence:

21               “Rules similar to the rules of section 1362(b)  
22               shall apply with respect to any election under  
23               clause (ii).”.

1           (2) QUALIFIED SUBCHAPTER S TRUSTS.—Sec-  
 2           tion 1361(d)(2) of such Code is amended by striking  
 3           subparagraph (D).

4           (c) REVOCATIONS.—Section 1362(d)(1) of such Code  
 5           is amended—

6           (1) by striking “subparagraph (D)” in subpara-  
 7           graph (C) and inserting “subparagraphs (D) and  
 8           (E)”, and

9           (2) by adding at the end the following new sub-  
 10          paragraph:

11                   “(E) AUTHORITY TO TREAT LATE REVOCATIONS AS  
 12                   TIMELY.—If—

13                           “(i) a revocation under subparagraph  
 14                           (A) is made for any taxable year after the  
 15                           date prescribed by this paragraph for mak-  
 16                           ing such revocation for such taxable year  
 17                           or no such revocation is made for any tax-  
 18                           able year, and

19                           “(ii) the Secretary determines that  
 20                           there was reasonable cause for the failure  
 21                           to timely make such revocation,  
 22                           the Secretary may treat such a revocation as  
 23                           timely made for such taxable year.”.

24          (d) EFFECTIVE DATE.—

1           (1) IN GENERAL.—Except as otherwise pro-  
 2       vided in this subsection, the amendments made by  
 3       this section shall apply to elections for taxable years  
 4       beginning after December 31, 2025.

5           (2) REVOCATIONS.—The amendments made by  
 6       subsection (c) shall apply to revocations made after  
 7       the date of the enactment of this Act.

8   **SEC. 4. QUARTERLY INSTALLMENTS FOR ESTIMATED IN-**  
 9                           **COME TAX PAYMENTS BY INDIVIDUAL.**

10       (a) IN GENERAL.—The table contained in section  
 11   6654(c)(2) of the Internal Revenue Code of 1986 is  
 12   amended—

13           (1) by striking “June 15” and inserting “July  
 14       15”, and

15           (2) by striking “September 15” and inserting  
 16       “October 15”.

17       (b) EFFECTIVE DATE.—The amendments made by  
 18   this section shall apply to installments due in taxable years  
 19   beginning after December 31, 2025.

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