

## HR 2382

Tax Return Due Date Simplification and Modernization Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 24, 2011

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 24, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/2382>

### Sponsor

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**Name:** Rep. Jenkins, Lynn [R-KS-2]

**Party:** Republican • **State:** KS • **Chamber:** House

**Cosponsors** (39 total)

<b>Cosponsor</b>	<b>Party / State</b>	<b>Role</b>	<b>Date Joined</b>
Rep. Crowley, Joseph [D-NY-7]	D · NY		Apr 16, 2012
Rep. Campbell, John [R-CA-48]	R · CA		May 7, 2012
Rep. Rothman, Steven R. [D-NJ-9]	D · NJ		May 15, 2012
Rep. Sherman, Brad [D-CA-27]	D · CA		May 15, 2012
Rep. Manzullo, Donald A. [R-IL-16]	R · IL		May 17, 2012
Rep. Royce, Edward R. [R-CA-40]	R · CA		May 17, 2012
Rep. Keating, William R. [D-MA-10]	D · MA		Jun 5, 2012
Rep. Polis, Jared [D-CO-2]	D · CO		Jun 5, 2012
Rep. Quigley, Mike [D-IL-5]	D · IL		Jun 5, 2012
Rep. Himes, James A. [D-CT-4]	D · CT		Jun 29, 2012
Rep. Perlmutter, Ed [D-CO-7]	D · CO		Jul 11, 2012
Rep. Pompeo, Mike [R-KS-4]	R · KS		Jul 18, 2012
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Jul 18, 2012
Rep. Carney, John C., Jr. [D-DE-At Large]	D · DE		Jul 19, 2012
Rep. Green, Gene [D-TX-29]	D · TX		Jul 19, 2012
Rep. Peters, Gary C. [D-MI-9]	D · MI		Jul 19, 2012
Rep. Slaughter, Louise McIntosh [D-NY-28]	D · NY		Jul 19, 2012
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		Jul 26, 2012
Rep. Kind, Ron [D-WI-3]	D · WI		Jul 26, 2012
Rep. Miller, Jeff [R-FL-1]	R · FL		Aug 1, 2012
Rep. Paulsen, Erik [R-MN-3]	R · MN		Aug 1, 2012
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Aug 1, 2012
Rep. Schrader, Kurt [D-OR-5]	D · OR		Aug 1, 2012
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		Aug 2, 2012
Rep. Courtney, Joe [D-CT-2]	D · CT		Aug 2, 2012
Rep. Tonko, Paul [D-NY-21]	D · NY		Aug 2, 2012
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Sep 12, 2012
Rep. Cicilline, David N. [D-RI-1]	D · RI		Sep 12, 2012
Rep. Davis, Danny K. [D-IL-7]	D · IL		Sep 12, 2012
Rep. Griffin, Tim [R-AR-2]	R · AR		Sep 12, 2012
Rep. Ellison, Keith [D-MN-5]	D · MN		Sep 14, 2012
Rep. Engel, Eliot L. [D-NY-17]	D · NY		Sep 14, 2012
Rep. Amash, Justin [R-MI-3]	R · MI		Sep 19, 2012
Rep. Levin, Sander M. [D-MI-12]	D · MI		Sep 19, 2012
Rep. Price, David E. [D-NC-4]	D · NC		Sep 19, 2012
Rep. Hirono, Mazie K. [D-HI-2]	D · HI		Sep 21, 2012
Rep. Neal, Richard E. [D-MA-2]	D · MA		Sep 21, 2012
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Oct 9, 2012
Rep. Thompson, Mike [D-CA-1]	D · CA		Oct 9, 2012

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 24, 2011

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
112 S 845	Related bill	<b>Apr 14, 2011:</b> Read twice and referred to the Committee on Finance.

## Summary (as of Jun 24, 2011)

Tax Return Due Date Simplification and Modernization Act of 2011 - Amends the Internal Revenue Code to change tax return due dates for partnerships (from April 15 to March 15, with extensions until September 15), S corporations (from March 15 to March 31, with extensions until September 30), and C corporations (from March 15 to April 15, with extensions until October 15). Makes the new return date for C corporations with a fiscal year ending on June 30 applicable to taxable years beginning after December 31, 2021.

Requires the Secretary of the Treasury, for taxable years beginning after December 31, 2011, to modify by regulation the due dates for extensions of tax returns for partnerships, estates, employee benefit plans, and tax-exempt organizations. Sets a due date of April 15 for the annual information return of a foreign trust with a U.S. owner and for the report of foreign bank and financial accounts (with extensions until October 15).

Extends the automatic extension for corporate income tax returns from three to six months (seven months for C corporations with a fiscal year ending on June 30).

## Actions Timeline

- **Jun 24, 2011:** Introduced in House
- **Jun 24, 2011:** Referred to the House Committee on Ways and Means.

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