

S 845

Tax Return Due Date Simplification and Modernization Act of 2011

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 14, 2011

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Apr 14, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/845>

Sponsor

Name: Sen. Enzi, Michael B. [R-WY]

Party: Republican • **State:** WY • **Chamber:** Senate

Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Snowe, Olympia J. [R-ME]	R · ME		Apr 14, 2011
Sen. Conrad, Kent [D-ND]	D · ND		May 23, 2012
Sen. Stabenow, Debbie [D-MI]	D · MI		May 23, 2012
Sen. Tester, Jon [D-MT]	D · MT		May 23, 2012
Sen. Brown, Sherrod [D-OH]	D · OH		Jul 9, 2012
Sen. Collins, Susan M. [R-ME]	R · ME		Jul 23, 2012
Sen. Isakson, Johnny [R-GA]	R · GA		Jul 30, 2012
Sen. Begich, Mark [D-AK]	D · AK		Jul 31, 2012
Sen. Chambliss, Saxby [R-GA]	R · GA		Sep 10, 2012
Sen. Udall, Tom [D-NM]	D · NM		Sep 10, 2012
Sen. Udall, Mark [D-CO]	D · CO		Dec 6, 2012

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 14, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 HR 2382	Related bill	Jun 24, 2011: Referred to the House Committee on Ways and Means.

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).

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 corporation income tax returns from three to six months.

Actions Timeline

- **Apr 14, 2011:** Introduced in Senate
- **Apr 14, 2011:** Read twice and referred to the Committee on Finance.