

S 420

Tax Return Due Date Simplification and Modernization Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 28, 2013

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 28, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/420>

Sponsor

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

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

Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Tester, Jon [D-MT]	D · MT		Feb 28, 2013
Sen. Stabenow, Debbie [D-MI]	D · MI		Mar 18, 2013
Sen. Barrasso, John [R-WY]	R · WY		May 20, 2013
Sen. Collins, Susan M. [R-ME]	R · ME		May 20, 2013
Sen. Manchin, Joe, III [D-WV]	D · WV		May 21, 2013
Sen. Vitter, David [R-LA]	R · LA		May 21, 2013
Sen. Durbin, Richard J. [D-IL]	D · IL		May 23, 2013
Sen. Begich, Mark [D-AK]	D · AK		Jun 3, 2013
Sen. Coons, Christopher A. [D-DE]	D · DE		Jun 3, 2013
Sen. Udall, Tom [D-NM]	D · NM		Jun 3, 2013
Sen. Flake, Jeff [R-AZ]	R · AZ		Jun 12, 2013
Sen. Heinrich, Martin [D-NM]	D · NM		Jun 12, 2013
Sen. Hirono, Mazie K. [D-HI]	D · HI		Jun 24, 2013
Sen. Heitkamp, Heidi [D-ND]	D · ND		Jul 23, 2013
Sen. Klobuchar, Amy [D-MN]	D · MN		Aug 1, 2013

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 28, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 901	Related bill	Feb 28, 2013: Referred to the House Committee on Ways and Means.

Summary (as of Feb 28, 2013)

Tax Return Due Date Simplification and Modernization Act of 2013 - Amends the Internal Revenue Code to change tax return due dates for partnerships (from April 15 to March 15, with a six-month extension), S corporations (from March 15 to March 31), and C corporations (from March 15 to April 15).

Requires the Secretary of the Treasury, for taxable years beginning after December 31, 2013, to modify by regulation the due dates for extensions of tax returns for partnerships, trusts and estates, employee benefit plans, tax-exempt organizations, and certain trust funds. 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

- **Feb 28, 2013:** Introduced in Senate
- **Feb 28, 2013:** Read twice and referred to the Committee on Finance.