

118TH CONGRESS  
1ST SESSION

# H. R. 2688

To amend the Internal Revenue Code of 1986 to require electronically prepared tax returns to include scannable code when submitted on paper.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 18, 2023

Ms. PORTER (for herself, Mr. CONNOLLY, and Mr. MFUME) 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 require electronically prepared tax returns to include scannable code when submitted on paper.

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 “Streamlining IRS Op-  
5 erations Act”.

6 **SEC. 2. REDUCING THE RESOURCE DRAIN BY REQUIRING**  
7 **THAT ELECTRONICALLY PREPARED PAPER**  
8 **RETURNS INCLUDE SCANNABLE CODE.**

9 (a) IN GENERAL.—Section 6011(e) of the Internal  
10 Revenue Code of 1986 is amended—

1           (1) by redesignating the paragraph (6) relating  
2           to application of numerical limitation to returns re-  
3           lating to deferred compensation plans as paragraph  
4           (7), and

5           (2) by adding at the end the following new  
6           paragraph:

7           “(8) SPECIAL RULE FOR RETURNS PREPARED  
8           ELECTRONICALLY AND SUBMITTED ON PAPER.—The  
9           Secretary shall require that any return of tax which  
10          is prepared electronically, but is printed and filed on  
11          paper, bear a code which can, when scanned, convert  
12          such return to electronic format.”.

13          (b) CONFORMING AMENDMENT.—Section 6011(e)(1)  
14          of such Code is amended by striking “paragraph (3)” and  
15          inserting “paragraphs (3) and (8)”.

16          (c) EFFECTIVE DATE.—The amendments made by  
17          this section shall apply to returns of tax the due date for  
18          which (determined without regard to extensions) is after  
19          December 31, 2023.

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