

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5036

To enhance access to the benefits of the earned income tax credit by expanding the electronic filing of income tax returns by nonprofit organizations on behalf of individuals eligible for such credit, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 1994

Mr. GEJDENSON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To enhance access to the benefits of the earned income tax credit by expanding the electronic filing of income tax returns by nonprofit organizations on behalf of individuals eligible for such credit, and for other purposes.

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 “Earned Income Credit  
5 Easy Filing Act of 1994”.

6 **SEC. 2. FINDINGS.**

7 The Congress hereby finds that—

1           (1) in order to maximize the effectiveness of the  
2           credit under section 32 of the Internal Revenue  
3           Code of 1986 (relating to earned income credit) as  
4           a work incentive, the benefits of such credit must be  
5           well publicized and better understood by wage-earn-  
6           ers eligible for such credit and by potential wage-  
7           earners, and

8           (2) because many taxpayers have an incomplete  
9           understanding of such credit, they paid exorbitant  
10          filing fees to obtain quick refunds under such credit.

11 **SEC. 3. FILING ASSISTANCE.**

12          The Secretary of the Treasury or his delegate shall—

13           (1) establish a program to recruit and train in-  
14           dividuals (including volunteers) as outreach coun-  
15           selors to explain the earned income credit to low-in-  
16           come wage-earners and assist them in the prepara-  
17           tion of their income tax returns,

18           (2) promote the availability to low-income wage-  
19           earners of the Internal Revenue Service clinics pro-  
20           viding tax return preparation assistance without  
21           charge, and

22           (3) expand electronic filing programs to in-  
23           crease the number of nonprofit organizations which

- 1 may file returns electronically on behalf of low-in-
- 2 come wage earners.

