

115TH CONGRESS  
2D SESSION

# H. R. 5443

To amend the Internal Revenue Code of 1986 to require electronic filing of the annual returns of exempt organizations and provide for making such returns available for public inspection.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2018

Mr. KELLY of Pennsylvania (for himself and Mrs. MURPHY of Florida) 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 electronic filing of the annual returns of exempt organizations and provide for making such returns available for public inspection.

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. MANDATORY ELECTRONIC FILING FOR AN-**  
4 **NUAL RETURNS OF EXEMPT ORGANIZATIONS.**

5 (a) IN GENERAL.—Section 6033 of the Internal Rev-  
6 enue Code of 1986 is amended by redesignating subsection  
7 (n) as subsection (o) and by inserting after subsection (m)  
8 the following new subsection:

1       “(n) MANDATORY ELECTRONIC FILING.—Any orga-  
2 nization required to file a return under this section shall  
3 file such return in electronic form.”.

4       (b) INSPECTION OF ELECTRONICALLY FILED AN-  
5 NUAL RETURNS.—Section 6104(b) of such Code is  
6 amended by adding at the end the following: “Any annual  
7 return required to be filed electronically under section  
8 6033(n) shall be made available by the Secretary to the  
9 public in machine readable format.”.

10       (c) EFFECTIVE DATE.—

11           (1) IN GENERAL.—Except as provided in para-  
12 graph (2), the amendments made by this subsection  
13 shall apply to returns filed for taxable years begin-  
14 ning after the date of the enactment of this Act.

15           (2) TRANSITIONAL RELIEF.—

16               (A) SMALL ORGANIZATIONS.—

17                   (i) IN GENERAL.—In the case of any  
18 small organizations, or any other organiza-  
19 tions for which the Secretary of the Treas-  
20 ury or the Secretary’s delegate (hereafter  
21 referred to in this paragraph as the “Sec-  
22 retary”) determines the application of the  
23 amendments made by subsection (a) would  
24 cause undue burden without a delay, the  
25 Secretary may delay the application of

1 such amendments, but not later than tax-  
2 able years beginning 2 years after the date  
3 of the enactment of this Act.

4 (ii) SMALL ORGANIZATION.—For pur-  
5 poses of clause (i), the term “small organi-  
6 zation” means any organization—

7 (I) the gross receipts of which for  
8 the taxable year are less than  
9 \$200,000, and

10 (II) the aggregate gross assets of  
11 which at the end of the taxable year  
12 are less than \$500,000.

13 (B) ORGANIZATIONS FILING FORM 990-  
14 T.—In the case of any organization described  
15 in section 511(a)(2) of the Internal Revenue  
16 Code of 1986 which is subject to the tax im-  
17 posed by section 511(a)(1) of such Code on its  
18 unrelated business taxable income, or any orga-  
19 nization required to file a return under section  
20 6033 of such Code and include information  
21 under subsection (e) thereof, the Secretary may  
22 delay the application of the amendments made  
23 by this section, but not later than taxable years

1 beginning 2 years after the date of the enact-  
2 ment of this Act.

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