

HOUSE RESEARCH

Bill Summary

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Overview

Exempts nonprofit charitable organizations from the individual income tax electronic filing requirement and paper filing fee.

Section

- 1** **Tax refund or return preparer; definition.** Excludes nonprofit charitable organizations and individuals hired by such organizations for the purpose of preparing tax returns from the definition of tax refund or return preparer. Tax preparers who prepared more than 100 returns in the previous calendar year are required to file all current-year returns electronically, and are subject to a \$5 filing fee for each paper return filed. The definition change proposed would exempt nonprofit charitable organizations from the electronic filing requirement and the paper filing fee. Effective beginning with tax year 2004 returns.