

**Suspend the Rules and Pass the Bill, H.R. 3299, With an Amendment**

**(The amendment strikes all after the enacting clause and inserts a new text)**

116TH CONGRESS  
1ST SESSION

# H. R. 3299

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2019

Ms. JUDY CHU of California (for herself and Mr. LEVIN of Michigan) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Promoting Respect for  
3 Individuals’ Dignity and Equality Act of 2019” or as the  
4 “PRIDE Act of 2019”.

5 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**  
6 **TAIN LEGALLY MARRIED COUPLES.**

7 (a) IN GENERAL.—In the case of an individual first  
8 treated as married for purposes of the Internal Revenue  
9 Code of 1986 by the application of the holdings of Rev-  
10 enue Ruling 2013–17—

11 (1) if such individual filed a return (other than  
12 a joint return) for a taxable year ending before Sep-  
13 tember 16, 2013, for which a joint return could have  
14 been made by the individual and the individual’s  
15 spouse but for the fact that such holdings were not  
16 effective at the time of filing, such return shall be  
17 treated as a separate return within the meaning of  
18 section 6013(b) of such Code and the time pre-  
19 scribed by section 6013(b)(2)(A) of such Code for  
20 filing a joint return after filing a separate return  
21 shall not expire before the date prescribed by law  
22 (including extensions) for filing the return of tax for  
23 the taxable year that includes the date of the enact-  
24 ment of this Act, and

25 (2) in the case of a joint return filed pursuant  
26 to paragraph (1)—

1 (A) the period of limitation prescribed by  
2 section 6511(a) of such Code for any such tax-  
3 able year shall be extended until the date pre-  
4 scribed by law (including extensions) for filing  
5 the return of tax for the taxable year that in-  
6 cludes the date of the enactment of this Act,  
7 and

8 (B) section 6511(b)(2) of such Code shall  
9 not apply to any claim of credit or refund with  
10 respect to such return.

11 (b) AMENDMENTS, ETC. RESTRICTED TO CHANGE IN  
12 MARITAL STATUS.—Subsection (a) shall apply only with  
13 respect to amendments to the return of tax, and claims  
14 for credit or refund, relating to a change in the marital  
15 status for purposes of the Internal Revenue Code of 1986  
16 of the individual.

17 **SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COU-**  
18 **PLES.**

19 (a) IN GENERAL.—The Internal Revenue Code of  
20 1986 is amended—

21 (1) in section 21(d)(2)—

22 (A) by striking “HIMSELF” in the heading  
23 and inserting “SELF”; and

24 (B) by striking “any husband and wife”  
25 and inserting “any married couple”;

1 (2) in section 22(e)(1)—

2 (A) by striking “husband and wife who  
3 live” and inserting “married couple who lives”;  
4 and

5 (B) by striking “the taxpayer and his  
6 spouse” and inserting “the taxpayer and the  
7 spouse of the taxpayer”;

8 (3) in section 38(c)(6)(A), by striking “husband  
9 or wife who files” and inserting “married individual  
10 who files”;

11 (4) in section 42(j)(5)(C), by striking clause (i)  
12 and inserting the following new clause:

13 “(i) MARRIED COUPLE TREATED AS 1  
14 PARTNER.—For purposes of subparagraph  
15 (B), individuals married to one another  
16 (and their estates) shall be treated as 1  
17 partner.”;

18 (5) in section 62(b)(3)—

19 (A) in subparagraph (A)—

20 (i) by striking “husband and wife who  
21 lived apart” and inserting “married couple  
22 who lived apart”; and

23 (ii) by striking “the taxpayer and his  
24 spouse” and inserting “the taxpayer and  
25 the spouse of the taxpayer”; and

1 (B) in subparagraph (D), by striking “hus-  
2 band and wife” and inserting “married couple”;  
3 (6) in section 121—

4 (A) in subsection (b)(2), by striking “hus-  
5 band and wife who make” and inserting “mar-  
6 ried couple who makes”; and

7 (B) in subsection (d)(1), by striking “hus-  
8 band and wife make” and inserting “married  
9 couple makes”;

10 (7) in section 165(h)(4)(B), by striking “hus-  
11 band and wife” and inserting “married couple”;

12 (8) in section 179(b)(4), by striking “a husband  
13 and wife filing” and inserting “individuals married  
14 to one another who file”;

15 (9) in section 213(d)(8), by striking “status as  
16 husband and wife” and inserting “marital status”;

17 (10) in section 219(g)(4), in the matter pre-  
18 ceding subparagraph (A), by striking “A husband  
19 and wife” and inserting “Married individuals”;

20 (11) in section 274(b)(2)(B), by striking “hus-  
21 band and wife” and inserting “married couple”;

22 (12) in section 643(f), by striking “husband  
23 and wife” in the second sentence and inserting  
24 “married couple”;

25 (13) in section 761(f)—

1 (A) in paragraph (1), by striking “husband  
2 and wife” and inserting “married couple”; and

3 (B) in paragraph (2)(A), by striking “hus-  
4 band and wife” and inserting “married couple”;  
5 (14) in section 911—

6 (A) in subsection (b)(2), by striking sub-  
7 paragraph (C) and inserting the following new  
8 subparagraph:

9 “(C) TREATMENT OF COMMUNITY IN-  
10 COME.—In applying subparagraph (A) with re-  
11 spect to amounts received from services per-  
12 formed by a married individual which are com-  
13 munity income under community property laws  
14 applicable to such income, the aggregate  
15 amount which may be excludable from the gross  
16 income of such individual and such individual’s  
17 spouse under subsection (a)(1) for any taxable  
18 year shall equal the amount which would be so  
19 excludable if such amounts did not constitute  
20 community income.”; and

21 (B) in subsection (d)(9)(A), by striking  
22 “where a husband and wife each have” and in-  
23 serting “where both spouses have”;

24 (15) in section 1244(b)(2), by striking “a hus-  
25 band and wife filing”;

1           (16) in section 1272(a)(2)(D), by striking  
2           clause (iii) and inserting the following new clause:

3                   “(iii) TREATMENT OF A MARRIED  
4                   COUPLE.—For purposes of this subpara-  
5                   graph, a married couple shall be treated as  
6                   1 person. The preceding sentence shall not  
7                   apply where the spouses lived apart at all  
8                   times during the taxable year in which the  
9                   loan is made.”;

10           (17) in section 1313(c)(1), by striking “hus-  
11           band and wife” and inserting “spouses”;

12           (18) in section 1361(c)(1)(A)(i), by striking “a  
13           husband and wife” and inserting “a married cou-  
14           ple”;

15           (19) in section 2040(b), by striking “CERTAIN  
16           JOINT INTERESTS OF HUSBAND AND WIFE” in the  
17           heading and inserting “CERTAIN JOINT INTERESTS  
18           OF MARRIED COUPLE”;

19           (20) in section 2513—

20                   (A) by striking “**GIFT BY HUSBAND OR**  
21                   **WIFE TO THIRD PARTY**” in the heading and  
22                   inserting “**GIFT BY SPOUSE TO THIRD**  
23                   **PARTY**”; and

1 (B) by striking paragraph (1) of sub-  
2 section (a) and inserting the following new  
3 paragraph:

4 “(1) IN GENERAL.—A gift made by one indi-  
5 vidual to any person other than such individual’s  
6 spouse shall, for the purposes of this chapter, be  
7 considered as made one-half by the individual and  
8 one-half by such individual’s spouse, but only if at  
9 the time of the gift each spouse is a citizen or resi-  
10 dent of the United States. This paragraph shall not  
11 apply with respect to a gift by an individual of an  
12 interest in property if such individual creates in the  
13 individual’s spouse a general power of appointment,  
14 as defined in section 2514(c), over such interest. For  
15 purposes of this section, an individual shall be con-  
16 sidered as the spouse of another only if the indi-  
17 vidual is married to the individual’s spouse at the  
18 time of the gift and does not remarry during the re-  
19 mainder of the calendar year.”;

20 (21) in section 2516—

21 (A) by striking “Where a husband and  
22 wife enter” and inserting the following:

23 “(a) IN GENERAL.—Where a married couple enters”;

24 and



1 (B) by adding at the end the following new  
2 subsection:

3 “(b) SPOUSE.—For purposes of this section, if the  
4 spouses referred to are divorced, wherever appropriate to  
5 the meaning of this section, the term ‘spouse’ shall read  
6 ‘former spouse.’”;

7 (22) in section 5733(d)(2), by striking “hus-  
8 band or wife” and inserting “married individual”;

9 (23) in section 6013—

10 (A) by striking “**JOINT RETURNS OF IN-**  
11 **COME TAX BY HUSBAND AND WIFE**” in the  
12 heading and inserting “**JOINT RETURNS OF**  
13 **INCOME TAX BY A MARRIED COUPLE**”;

14 (B) in subsection (a), in the matter pre-  
15 ceding paragraph (1), by striking “husband and  
16 wife” and inserting “married couple”;

17 (C) in subsection (a)(1), by striking “ei-  
18 ther the husband or wife” and inserting “either  
19 spouse”;

20 (D) in subsection (a)(2)—

21 (i) by striking “husband and wife”  
22 and inserting “spouses”; and

23 (ii) by striking “his taxable year” and  
24 inserting “such spouse’s taxable year”;

25 (E) in subsection (a)(3)—

1 (i) by striking “his executor or admin-  
2 istrator” and inserting “the decedent’s ex-  
3 ecutor or administrator”;

4 (ii) by striking “with respect to both  
5 himself and the decedent” and inserting  
6 “with respect to both the surviving spouse  
7 and the decedent”; and

8 (iii) by striking “constitute his sepa-  
9 rate return” and inserting “constitute the  
10 survivor’s separate return”;

11 (F) in subsection (b), by striking para-  
12 graph (1) and inserting the following new para-  
13 graph:

14 “(1) IN GENERAL.—Except as provided in para-  
15 graph (2), if an individual has filed a separate re-  
16 turn for a taxable year for which a joint return  
17 could have been made by the individual and the indi-  
18 vidual’s spouse under subsection (a) and the time  
19 prescribed by law for filing the return for such tax-  
20 able year has expired, such individual and such  
21 spouse may nevertheless make a joint return for  
22 such taxable year. A joint return filed under this  
23 subsection shall constitute the return of the indi-  
24 vidual and the individual’s spouse for such taxable  
25 year, and all payments, credits, refunds, or other re-

1 payments made or allowed with respect to the sepa-  
2 rate return of either spouse for such taxable year  
3 shall be taken into account in determining the extent  
4 to which the tax based upon the joint return has  
5 been paid. If a joint return is made under this sub-  
6 section, any election (other than the election to file  
7 a separate return) made by either spouse in a sepa-  
8 rate return for such taxable year with respect to the  
9 treatment of any income, deduction, or credit of  
10 such spouse shall not be changed in the making of  
11 the joint return where such election would have been  
12 irrevocable if the joint return had not been made. If  
13 a joint return is made under this subsection after  
14 the death of either spouse, such return with respect  
15 to the decedent can be made only by the decedent's  
16 executor or administrator.”;

17 (G) in subsection (c), by striking “husband  
18 and wife” and inserting “spouses”;

19 (H) in subsection (d)(1), by striking “sta-  
20 tus as husband and wife” and inserting “the  
21 marital status with respect to each other”;

22 (I) in subsection (d)(2), by striking “his  
23 spouse” and inserting “the spouse of the indi-  
24 vidual”;

1           (J) in subsection (f)(2)(B), by striking  
2           “such individual, his spouse, and his estate  
3           shall be determined as if he were alive” and in-  
4           serting “such individual, the individual’s  
5           spouse, and the individual’s estate shall be de-  
6           termined as if the individual were alive”; and

7           (K) in subsection (f)(3)—

8           (i) in subparagraph (A), by striking  
9           “for which he is entitled” and inserting  
10          “for which such member is entitled”; and

11          (ii) in subparagraph (B), by striking  
12          “for which he is entitled” and inserting  
13          “for which such employee is entitled”;

14          (24) in section 6014(b), by striking “husband  
15          and wife” in the second sentence and inserting “a  
16          married couple”;

17          (25) in section 6017, by striking “husband and  
18          wife” and inserting “married couple”;

19          (26) in section 6096(a), by striking “of hus-  
20          band and wife having” and inserting “reporting”;

21          (27) in section 6166(b)(2), by striking subpara-  
22          graph (B) and inserting the following new subpara-  
23          graph:

1           “(B) CERTAIN INTERESTS HELD BY MAR-  
2           RIED COUPLE.—Stock or a partnership interest  
3           which—

4                   “(i) is community property of a mar-  
5                   ried couple (or the income from which is  
6                   community income) under the applicable  
7                   community property law of a State, or

8                   “(ii) is held by a married couple as  
9                   joint tenants, tenants by the entirety, or  
10                  tenants in common,

11                 shall be treated as owned by 1 shareholder or  
12                 1 partner, as the case may be.”;

13                 (28) in section 6212(b)(2)—

14                   (A) by striking “return filed by husband  
15                   and wife” and inserting “return”; and

16                   (B) by striking “his last known address”  
17                   and inserting “the last known address of such  
18                   spouse”;

19                 (29) in section 7428(c)(2)(A), by striking “hus-  
20                 band and wife” and inserting “married couple”;

21                 (30) in section 7701(a)—

22                   (A) by striking paragraph (17); and

23                   (B) in paragraph (38), by striking “hus-  
24                   band and wife” and inserting “married couple”;

25                 and

1 (31) in section 7872(f), by striking paragraph  
2 (7) and inserting the following new paragraph:

3 “(7) MARRIED COUPLE TREATED AS 1 PER-  
4 SON.—A married couple shall be treated as 1 per-  
5 son.”.

6 (b) CONFORMING AMENDMENTS.—

7 (1) The table of sections for subchapter B of  
8 chapter 12 of the Internal Revenue Code of 1986 is  
9 amended by striking the item relating to section  
10 2513 and inserting the following new item:

“Sec. 2513. Gift by spouse to third party.”.

11 (2) The table of sections for subpart B of part  
12 II of subchapter A of chapter 61 of such Code is  
13 amended by striking the item relating to section  
14 6013 and inserting the following new item:

“Sec. 6013. Joint returns of income tax by a married couple.”.

15 **SEC. 4. RULES RELATING TO THE GENDER OF SPOUSES,**  
16 **ETC.**

17 (a) IN GENERAL.—The following provisions of the In-  
18 ternal Revenue Code of 1986 are each amended by strik-  
19 ing “his spouse” each place it appears and inserting “the  
20 individual’s spouse”:

21 (1) Subsections (a)(1) and (d) of section 1.

22 (2) Section 2(b)(2)(A).

23 (3) Subsections (d)(1)(B) and (e)(3) of section  
24 21.

1 (4) Section 36(c)(5).

2 (5) Section 179(d)(2)(A).

3 (6) Section 318(a)(1)(A)(i).

4 (7) Section 408(d)(6).

5 (8) Section 469(i)(5)(B)(ii).

6 (9) Section 507(d)(2)(B)(iii).

7 (10) Clauses (ii) and (iii) of section  
8 613A(c)(8)(D).

9 (11) Section 672(e)(2).

10 (12) Section 704(e)(2).

11 (13) Subparagraphs (A) and (B)(ii) of section  
12 911(c)(3).

13 (14) Section 1235(c)(2).

14 (15) Section 1563(e)(5).

15 (16) Section 3121(b)(3)(B).

16 (17) Section 4946(d).

17 (18) Section 4975(e)(6).

18 (19) Subparagraphs (A)(iv) and (B) of section  
19 6012(a)(1).

20 (20) Section 7703(a).

21 (b) CONFORMING AMENDMENTS.—

22 (1) The following provisions of the Internal  
23 Revenue Code of 1986 are each amended by striking  
24 “his spouse” each place it appears and inserting  
25 “the taxpayer’s spouse”:

1 (A) Section 2(a)(2)(B).

2 (B) Subparagraphs (B) and (C) of section  
3 2(b)(2).

4 (C) Paragraphs (2) and (6)(A) of section  
5 21(e).

6 (D) Section 36B(e)(1).

7 (E) Section 63(e)(3)(B).

8 (F) Section 86(c)(1)(C)(ii).

9 (G) Section 105(c)(1).

10 (H) Section 135(d)(3).

11 (I) Section 151(b).

12 (J) Subsections (a) and (d)(7) of section  
13 213.

14 (K) Section 1233(e)(2)(C).

15 (L) Section 1239(b)(2).

16 (M) Section 6504(2).

17 (2) The following provisions of the Internal  
18 Revenue Code of 1986 are each amended by striking  
19 “his spouse” each place it appears and inserting  
20 “the employee’s spouse”:

21 (A) Section 132(m)(1).

22 (B) Section 401(h)(6).

23 (C) Section 3402(l)(3).

24 (3) The following provisions of the Internal  
25 Revenue Code of 1986 are each amended by striking



1 “his taxable year” each place it appears and insert-  
2 ing “the individual’s taxable year”:

3 (A) Section 2(b)(1).

4 (B) Section 7703(a)(1).

5 (4) The following provisions of the Internal  
6 Revenue Code of 1986 are each amended by striking  
7 “his taxable year” each place it appears and insert-  
8 ing “the taxpayer’s taxable year”:

9 (A) Subparagraphs (B) and (C) of section  
10 2(b)(2) (as amended by paragraph (1)(B)).

11 (B) Section 63(f)(1)(A).

12 (5) The following provisions of the Internal  
13 Revenue Code of 1986 are each amended by striking  
14 “his home” and inserting “the individual’s home”:

15 (A) Section 2(b)(1)(A).

16 (B) Section 21(e)(4)(A)(i).

17 (C) Section 7703(b)(1).

18 (6) The Internal Revenue Code of 1986, as  
19 amended by this section, is amended—

20 (A) in section 2(a)(1)(A), by striking “his  
21 two taxable years” and inserting “the tax-  
22 payer’s two taxable years”;

23 (B) in section 2(a)(1)(B), by striking “his  
24 home” and inserting “the taxpayer’s home”;

1 (C) in paragraphs (1)(A) and (2)(A) of  
2 section 63(f), by striking “for himself if he”  
3 both places it appears and inserting “for the  
4 taxpayer if the taxpayer”;

5 (D) in section 63(f)(4), by striking “his”  
6 both places it appears and inserting “the indi-  
7 vidual’s”;

8 (E) in section 105(b)—

9 (i) by striking “his spouse, his de-  
10 pendents” and inserting “the taxpayer’s  
11 spouse, the taxpayer’s dependents”; and

12 (ii) by striking “by him”;

13 (F) in the heading of section 119(a), by  
14 striking “, HIS SPOUSE, AND HIS DEPEND-  
15 ENTS” and inserting “AND THE EMPLOYEE’S  
16 SPOUSE AND DEPENDENTS”;

17 (G) in section 119(a), by striking “him, his  
18 spouse, or any of his dependents by or on be-  
19 half of his employer” and inserting “the em-  
20 ployee or the employee’s spouse or dependents  
21 by or on behalf of the employer of the em-  
22 ployee”;

23 (H) in section 119(a)(2), by striking “his”  
24 both places it appears and inserting “the em-  
25 ployee’s”;

1 (I) in section 119(d)(3)(B), by striking  
2 “his spouse, and any of his dependents” and in-  
3 serting “the employee’s spouse, and any of the  
4 employee’s dependents”;

5 (J) in section 129(b)(2), by striking “him-  
6 self” and inserting “the spouse’s self”;

7 (K) in section 170(b)(1)(F)(iii)—

8 (i) by striking “his spouse” and in-  
9 serting “the spouse of such donor”; and

10 (ii) by striking “his death or after the  
11 death of his surviving spouse if she” and  
12 inserting “the death of the donor or after  
13 the death of the donor’s surviving spouse if  
14 such surviving spouse”;

15 (L) in section 213(c)(1)—

16 (i) by striking “his estate” and insert-  
17 ing “the estate of the taxpayer”; and

18 (ii) by striking “his death” and insert-  
19 ing “the death of the taxpayer”;

20 (M) in section 213(d)(7), by striking “he”  
21 and inserting “the taxpayer”;

22 (N) in section 217(g)—

23 (i) by striking “, his spouse, or his de-  
24 pendents” in paragraph (2) and inserting

1 “or the spouse or dependents of such mem-  
2 ber”;

3 (ii) by striking “his dependents” in  
4 paragraph (3) and inserting “dependents”;  
5 and

6 (iii) by striking “his spouse” each  
7 place it appears in paragraph (3) and in-  
8 serting “the member’s spouse”;

9 (O) in section 217(i)(3)(A), by striking  
10 “his”;

11 (P) in section 267(c), by striking “his”  
12 each place it appears and inserting “the individ-  
13 ual’s”;

14 (Q) in section 318(a)(1)(A)(ii), by striking  
15 “his” and inserting “the individual’s”;

16 (R) in section 402(l)(4)(D), by striking “,  
17 his spouse, and dependents” and inserting “and  
18 the spouse and dependents of such officer”;

19 (S) in section 415(l)(2)(B), by striking “,  
20 his spouse, or his dependents” and inserting  
21 “or the participant’s spouse or dependents”;

22 (T) in section 420(f)(6)(A), by striking  
23 “his covered spouse and dependents” each place  
24 it appears and inserting “the covered spouse  
25 and dependents of such retiree”;

1 (U) in section 424(d)(1), by striking “his”  
2 and inserting “the individual’s”;

3 (V) in section 544(a)(2), by striking “his”  
4 each place it appears and inserting “the individ-  
5 ual’s”;

6 (W) in section 911(c)(3), by striking  
7 “him” each place it appears in subparagraphs  
8 (A) and (B)(ii) and inserting “the individual”;

9 (X) in section 1015(d)(3), by striking “his  
10 spouse” and inserting “the donor’s spouse”;

11 (Y) in section 1563(e)—

12 (i) by striking “his children” both  
13 places it appears in paragraphs (5)(D) and  
14 (6)(A) and inserting “the individual’s chil-  
15 dren”; and

16 (ii) by striking “his parents” both  
17 places it appears in subparagraphs (A) and  
18 (B) of paragraph (6) and inserting “the  
19 individual’s parents”;

20 (Z) in section 1563(f)(2)(B), by striking  
21 “him” and inserting “the individual”;

22 (AA) in section 2012(c), by striking “his  
23 spouse” and inserting “the decedent’s spouse”;

1 (BB) in section 2032A(e)(10), by striking  
2 “his surviving spouse” and inserting “the dece-  
3 dent’s surviving spouse”;

4 (CC) in section 2035(b)—

5 (i) by striking “his estate” and insert-  
6 ing “the decedent’s estate”; and

7 (ii) by striking “his spouse” and in-  
8 serting “the decedent’s spouse”;

9 (DD) in subsections (a) and (b)(5) of sec-  
10 tion 2056, by striking “his”;

11 (EE) in section 2523(b)—

12 (i) by striking “(or his heirs or as-  
13 signs) or such person (or his heirs or as-  
14 signs)” in paragraph (1) and inserting  
15 “(or the donor’s heirs or assigns) or such  
16 person (or such person’s heirs or assigns)”;

17 (ii) by striking “himself” in para-  
18 graph (1) and inserting “the donor’s self”;

19 (iii) by striking “he” in paragraph (2)  
20 and inserting “the donor”; and

21 (iv) by striking “him” each place it  
22 appears in the matter following paragraph  
23 (2) and inserting “the donor”;

24 (FF) in section 2523(d), by striking “him-  
25 self” and inserting “the donor’s self”;

1 (GG) in section 2523(e), by striking “his  
2 spouse” and inserting “the donor’s spouse”;

3 (HH) in section 3121(b)(3)—

4 (i) by striking “his father” in sub-  
5 paragraph (A) and inserting “the child’s  
6 father”;

7 (ii) by striking “his father” in sub-  
8 paragraph (B) and inserting “the individ-  
9 ual’s father”; and

10 (iii) by striking “his son” in subpara-  
11 graph (B) and inserting “the individual’s  
12 son”;

13 (II) in section 3306(c)(5)—

14 (i) by striking “his son” and inserting  
15 “the individual’s son”; and

16 (ii) by striking “his father” and in-  
17 serting “the child’s father”;

18 (JJ) in section 3402(l)—

19 (i) by striking “he” each place it ap-  
20 pears in paragraphs (2) and (3)(A) and in-  
21 serting “the employee”; and

22 (ii) by striking “his taxable year”  
23 both places it appears in paragraph (3)(B)  
24 and inserting “the employee’s taxable  
25 year”;

1 (KK) in section 4905(a), by striking “his  
2 spouse” and inserting “such person’s spouse”;

3 (LL) in section 6046(c), by striking “his”  
4 both places it appears and inserting “the indi-  
5 vidual’s”;

6 (MM) in section 6103(e)(1)(A)(ii), by  
7 striking “him” and inserting “the individual”;

8 (NN) in section 7448(a)(8), by striking  
9 “his death” and inserting “the individual’s  
10 death”;

11 (OO) in subsections (d), (m), and (n) of  
12 section 7448, by striking “his” each place it ap-  
13 pears and inserting “the individual’s”;

14 (PP) in subsection (m) of section 7448, as  
15 so amended, by striking “he” each place it ap-  
16 pears and inserting “such judge or special trial  
17 judge”;

18 (QQ) in section 7448(q)—

19 (i) by striking “his” both places it ap-  
20 pears and inserting “such judge’s”; and

21 (ii) by striking “to bring himself” and  
22 inserting “to come”.



1 **SEC. 5. INCREASE IN PENALTY FOR FAILURE TO FILE.**

2 (a) IN GENERAL.—The second sentence of subsection  
3 (a) of section 6651 of the Internal Revenue Code of 1986  
4 is amended by striking “\$330” and inserting “\$435”.

5 (b) INFLATION ADJUSTMENT.—Section 6651(j)(1) of  
6 such Code is amended by striking “\$330” and inserting  
7 “\$435”.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to returns required to be filed after  
10 December 31, 2019.