

AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5443
OFFERED BY MR. BRADY OF TEXAS

Strike all after the enacting clause and insert the following:

1 **SECTION 1. MANDATORY ELECTRONIC FILING FOR AN-**
2 **NUAL RETURNS OF EXEMPT ORGANIZATIONS.**

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

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

10 (b) INSPECTION OF ELECTRONICALLY FILED AN-
11 NUAL RETURNS.—Section 6104(b) of such Code is
12 amended by adding at the end the following: “Any annual
13 return required to be filed electronically under section
14 6033(n) shall be made available by the Secretary to the
15 public in machine readable format.”.

16 (c) EFFECTIVE DATE.—

17 (1) IN GENERAL.—Except as provided in para-
18 graph (2), the amendments made by this section

1 shall apply to returns filed for taxable years begin-
2 ning after the date of the enactment of this Act.

3 (2) TRANSITIONAL RELIEF.—

4 (A) SMALL ORGANIZATIONS.—

5 (i) IN GENERAL.—In the case of any
6 small organizations, or any other organiza-
7 tions for which the Secretary of the Treas-
8 ury or the Secretary’s delegate (hereafter
9 referred to in this paragraph as the “Sec-
10 retary”) determines the application of the
11 amendments made by subsection (a) would
12 cause undue burden without a delay, the
13 Secretary may delay the application of
14 such amendments, but not later than tax-
15 able years beginning 2 years after the date
16 of the enactment of this Act.

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

20 (I) the gross receipts of which for
21 the taxable year are less than
22 \$200,000, and

23 (II) the aggregate gross assets of
24 which at the end of the taxable year
25 are less than \$500,000.

1 (B) ORGANIZATIONS FILING FORM 990–
2 T.—In the case of any organization described
3 in section 511(a)(2) of the Internal Revenue
4 Code of 1986 which is subject to the tax im-
5 posed by section 511(a)(1) of such Code on its
6 unrelated business taxable income, or any orga-
7 nization required to file a return under section
8 6033 of such Code and include information
9 under subsection (e) thereof, the Secretary may
10 delay the application of the amendments made
11 by this section, but not later than taxable years
12 beginning 2 years after the date of the enact-
13 ment of this Act.

