

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 3801
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Employer Reporting
3 Improvement Act”.

4 SEC. 2. TIN REPORTING FLEXIBILITY.

5 (a) IN GENERAL.—Section 6055(b)(1) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following flush sentence:

8 “For purposes of subparagraph (B)(i), in the case of
9 any individual whose name is required to be set forth in
10 a return under subsection (a), if the person required to
11 make a return under such subsection is unable to collect
12 information on the TINs of such individuals, the Secretary
13 may allow the individual’s full name and date of birth to
14 be substituted for the name and TIN.”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall apply to returns the due date for which
17 is after December 31, 2024.

1 **SEC. 3. ELECTRONIC STATEMENTS.**

2 (a) IN GENERAL.—Section 6056(c) of the Internal
3 Revenue Code of 1986 is amended by adding at the end
4 the following new paragraph:

5 “(3) ELECTRONIC DELIVERY.—An individual
6 shall be deemed to have consented to receive the
7 statement under this subsection in electronic form if
8 such individual has affirmatively consented at any
9 prior time, to the person who is the employer of the
10 individual during the calendar year to which the
11 statement relates, to receive such statement in elec-
12 tronic form. The preceding sentence shall not apply
13 if the individual revokes such consent in writing.”.

14 (b) STATEMENTS RELATING TO HEALTH INSURANCE
15 COVERAGE.—Section 6055(c) of the Internal Revenue
16 Code of 1986 is amended by adding at the end the fol-
17 lowing new paragraph:

18 “(3) ELECTRONIC DELIVERY.—An individual
19 shall be deemed to have consented to receive the
20 statement under this subsection in electronic form if
21 such individual has affirmatively consented at any
22 prior time, to the person required to make such
23 statement, to receive such statement in electronic
24 form. The preceding sentence shall not apply if the
25 individual revokes such consent in writing.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to statements the due date for
3 which is after December 31, 2024.

4 **SEC. 4. TIME FOR RESPONSE.**

5 (a) IN GENERAL.—Section 4980H(d) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new paragraph:

8 “(4) TIME FOR RESPONSE.—The Secretary
9 shall allow an applicable large employer at least 90
10 days from the date of the first letter which informs
11 the employer of a proposed assessment of the em-
12 ployer shared responsibility payment under this sec-
13 tion to respond to the proposed assessment before
14 taking any further action with respect to such pro-
15 posed assessment.”.

16 (b) EFFECTIVE DATE.—The amendment made by
17 this section shall apply to assessments proposed in taxable
18 years beginning after the date of the enactment of this
19 Act.

20 **SEC. 5. STATUTE OF LIMITATIONS ON PENALTY ASSESS-**
21 **MENT.**

22 (a) IN GENERAL.—Section 6501 of the Internal Rev-
23 enue Code of 1986 is amended by redesignating subsection
24 (n) as subsection (o) and by inserting after subsection (m)
25 the following new subsection:

1 “(n) ASSESSABLE PAYMENT OF EMPLOYER SHARED
2 RESPONSIBILITY.—In the case of any assessable payment
3 under section 4980H, the period for assessment shall ex-
4 pire at the end of the 6-year period beginning on the due
5 date for filing the return under section 6056 (or, if later,
6 the date such return was filed) for the calendar year with
7 respect to which such payment is determined.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply with respect to returns which are
10 due after December 31, 2024.

