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(Original Signature of Member)

111TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to enhance the administration of, and reduce fraud related to, the first-time homebuyer tax credit, and for other purposes.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. LEWIS of Georgia introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to enhance the administration of, and reduce fraud related to, the first-time homebuyer tax credit, 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,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Homebuyer Tax Credit  
5       Improvement Act of 2009”.

1 **SEC. 2. PROVISIONS TO ENHANCE THE ADMINISTRATION**  
2 **OF THE FIRST-TIME HOMEBUYER TAX CRED-**  
3 **IT.**

4 (a) AGE LIMITATION.—

5 (1) IN GENERAL.—Subsection (b) of section 36  
6 of the Internal Revenue Code of 1986 is amended by  
7 adding at the end the following new paragraph:

8 “(3) AGE LIMITATION.—No credit shall be al-  
9 lowed under subsection (a) with respect to the pur-  
10 chase of any residence unless the taxpayer has at-  
11 tained age 18 as of the date of such purchase. In  
12 the case of any taxpayer who is married (within the  
13 meaning of section 7703), the taxpayer shall be  
14 treated as meeting the age requirement of the pre-  
15 ceding sentence if the taxpayer or the taxpayer’s  
16 spouse meets such age requirement.”.

17 (2) CONFORMING AMENDMENT.—Subsection (g)  
18 of section 36 of such Code is amended by striking  
19 “subsections (c) and (f)(4)(D)” and inserting “sub-  
20 section (b)(3), (c), and (f)(4)(D)”.

21 (b) DOCUMENTATION REQUIREMENT.—Subsection  
22 (d) of section 36 of such Code is amended by striking “or”  
23 at the end of paragraph (1), by striking the period at the  
24 end of paragraph (2) and inserting “, or”, and by adding  
25 at the end the following new paragraph:

1           “(3) the taxpayer fails to attach to the return  
2           of tax for such taxable year a properly executed copy  
3           of the settlement statement used to complete such  
4           purchase.”.

5           (c) RESTRICTION ON MARRIED INDIVIDUAL ACQUIR-  
6           ING RESIDENCE FROM FAMILY OF SPOUSE.—Clause (i)  
7           of section 36(c)(3)(A) of such Code is amended by insert-  
8           ing “(or, if married, such individual’s spouse)” after “per-  
9           son acquiring such property”.

10          (d) CERTAIN ERRORS WITH RESPECT TO THE  
11          FIRST-TIME HOMEBUYER TAX CREDIT TREATED AS  
12          MATHEMATICAL OR CLERICAL ERRORS.—Paragraph (2)  
13          of section 6213(g) of such Code is amended by striking  
14          “and” at the end of subparagraph (M), by striking the  
15          period at the end of subparagraph (N) and inserting “,  
16          and”, and by inserting after subparagraph (N) the fol-  
17          lowing new subparagraph:

18                       “(O) an entry on a return claiming the  
19                       credit under section 36 if—

20                       “(i) the Secretary obtains information  
21                       from the person issuing the TIN of the  
22                       taxpayer that indicates that the taxpayer  
23                       does not meet the age requirement of sec-  
24                       tion 36(b)(3),

1 “(ii) information provided to the Sec-  
2 retary by the taxpayer on an income tax  
3 return for at least one of the 2 preceding  
4 taxable years is inconsistent with eligibility  
5 for such credit, or

6 “(iii) the taxpayer fails to attach to  
7 the return the form described in section  
8 36(d)(3).”.

9 (e) EFFECTIVE DATE.—

10 (1) IN GENERAL.—Except as otherwise pro-  
11 vided in this subsection, the amendments made by  
12 this section shall apply to purchases after the date  
13 of the enactment of this Act.

14 (2) DOCUMENTATION REQUIREMENT.—The  
15 amendments made by subsection (b) shall apply to  
16 returns for taxable years ending after the date of the  
17 enactment of this Act.

18 (3) TREATMENT AS MATHEMATICAL AND CLER-  
19 ICAL ERRORS.—The amendments made by sub-  
20 section (d) shall apply to returns for taxable years  
21 ending on or after April 9, 2008.

1 **SEC. 3. CERTAIN TAX RETURN PREPARERS REQUIRED TO**  
2 **FILE RETURNS ELECTRONICALLY.**

3 (a) IN GENERAL.—Subsection (e) of section 6011 of  
4 the Internal Revenue Code of 1986 is amended by adding  
5 at the end the following new paragraph:

6 “(3) SPECIAL RULE FOR TAX RETURN PRE-  
7 PARERS.—

8 “(A) IN GENERAL.—The Secretary shall  
9 require that any individual income tax return  
10 prepared by a tax return preparer be filed on  
11 magnetic media if—

12 “(i) such return is filed by such tax  
13 return preparer, and

14 “(ii) such tax return preparer is a  
15 specified tax return preparer for the cal-  
16 endar year during which such return is  
17 filed.

18 “(B) SPECIFIED TAX RETURN PRE-  
19 PARER.—For purposes of this paragraph, the  
20 term ‘specified tax return preparer’ means, with  
21 respect to any calendar year, any tax return  
22 preparer unless such preparer reasonably ex-  
23 pects to file 100 or fewer individual income tax  
24 returns during such calendar year.

25 “(C) INDIVIDUAL INCOME TAX RETURN.—  
26 For purposes of this paragraph, the term ‘indi-

1           vidual income tax return’ means any return of  
2           the tax imposed by subtitle A on individuals, es-  
3           tates, or trusts.”.

4           (b) CONFORMING AMENDMENT.—Paragraph (1) of  
5   section 6011(e) of such Code is amended by striking “The  
6   Secretary may not” and inserting “Except as provided in  
7   paragraph (3), the Secretary may not”.

8           (c) EFFECTIVE DATE.—The amendments made by  
9   this section shall apply to returns filed after December 31,  
10 2010.