

Committee on Ways and Means

TAX SIMPLIFICATION FOR AMERICANS ACT OF 2004 H.R. 4841

- **Clarifies “Head of Household” filing status.**

Some married taxpayers mistakenly file as Heads of Household even though the “Head of Household” filing status is reserved for single taxpayers with dependents. The bill changes the title of this filing status to “Single Head of Household” to eliminate confusion.

- **Expands access to the 1040 EZ and 1040 A Forms.**

Allows taxpayers with up to \$100,000 in taxable income (including taxable interest) to use the EZ Form and indexes that amount for inflation. Currently, the IRS does not permit taxpayers with more than \$50,000 in taxable income, or more than \$1,500 in taxable interest, to use the EZ. The other eligibility requirements are not changed.

- **Repeals “deadwood” provisions in the tax code to eliminate outdated provisions and unnecessary language.**

Revenue Effect: Negligible