

119TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to allow certain abused or abandoned spouses to file as unmarried or heads of households.

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IN THE SENATE OF THE UNITED STATES

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Mr. FETTERMAN (for himself, Mr. CORNYN, Ms. CORTEZ MASTO, and Ms. ERNST) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to allow certain abused or abandoned spouses to file as unmarried or heads of households.

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 “Survivors Assistance  
5       for Fear-free and Easy Tax Filing Act of 2025” or the  
6       “SAFE Tax Filing Act of 2025”.

1 **SEC. 2. CERTAIN MARRIED INDIVIDUALS TREATED AS UN-**  
2 **MARRIED.**

3 (a) IN GENERAL.—Subsection (b) of section 7703 of  
4 the Internal Revenue Code of 1986 is amended—

5 (1) by redesignating paragraphs (1), (2), and  
6 (3) as subparagraphs (A), (B), and (C), and by mov-  
7 ing such subparagraphs and the flush text following  
8 such subparagraphs 2 ems to the right,

9 (2) by striking “, if—” and inserting “—

10 “(1) IN GENERAL.—If—”, and

11 (3) by adding at the end the following new  
12 paragraphs:

13 “(2) DOMESTIC ABUSE OR SPOUSAL ABANDON-  
14 MENT.—

15 “(A) IN GENERAL.—In the case of an indi-  
16 vidual who—

17 “(i) is living apart from the individ-  
18 ual’s spouse as of the last day of the tax-  
19 able year,

20 “(ii) is a survivor of domestic abuse  
21 committed by the individual’s spouse or of  
22 spousal abandonment by the individual’s  
23 current spouse, and

24 “(iii) indicates on the return of tax, in  
25 accordance with relevant instructions, that

1           the individual is described in clauses (i)  
2           and (ii),  
3       at the election of the individual, such individual  
4       shall not be considered as married.

5           “(B) ELECTION.—An election for purposes  
6       of subparagraph (A) shall be effective only for  
7       the taxable year for which made.

8           “(C) DEFINITIONS.—For purposes of this  
9       paragraph—

10           “(i) DOMESTIC ABUSE.—The term  
11       ‘domestic abuse’ includes physical, psycho-  
12       logical, sexual, emotional, or economic  
13       abuse, including efforts to control, isolate,  
14       humiliate, or intimidate the survivor, or to  
15       undermine the survivor’s ability to reason  
16       independently. All the facts and cir-  
17       cumstances shall be considered in deter-  
18       mining whether an individual is a survivor  
19       of domestic abuse. Depending on the facts  
20       and circumstances, abuse of the survivor’s  
21       child or another family member living in  
22       the household may constitute abuse of the  
23       survivor.

24           “(ii) SPOUSAL ABANDONMENT.—An  
25       individual is a survivor of spousal abandon-

1                   ment at a given time if, taking into ac-  
2                   count all facts and circumstances, the indi-  
3                   vidual is unable to locate the individual's  
4                   spouse after reasonable diligence.

5                   “(3) NO EFFECT ON SPOUSE.—The treatment  
6                   of the individual described in paragraph (1)(A) or  
7                   (2)(A), whichever the case may be, shall not affect  
8                   the treatment of the individual's spouse as mar-  
9                   ried.”.

10                  (b) DUE DILIGENCE REQUIREMENTS FOR TAX RE-  
11                  TURN PREPARERS.—Subsection (g) of section 6695 of the  
12                  Internal Revenue Code of 1986 is amended—

13                   (1) by redesignating paragraph (2) as para-  
14                   graph (3),

15                   (2) by striking “or” at the end of paragraph  
16                   (1), and

17                   (3) by inserting after paragraph (1) the fol-  
18                   lowing new paragraph:

19                   “(2) eligibility to elect under section 7703(b)(2)  
20                   to be treated as not married, or”.

21                  (c) EFFECTIVE DATE.—The amendments made by  
22                  this section shall apply to taxable years ending after the  
23                  date of the enactment of this Act.