

111TH CONGRESS  
1ST SESSION

# H. R. 4169

To amend the Internal Revenue Code of 1986 to make technical corrections,  
and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2009

Mr. RANGEL (for himself and Mr. CAMP) introduced the following bill; which  
was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make  
technical corrections, 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; AMENDMENT OF 1986 CODE;**

4 **TABLE OF CONTENTS.**

5 (a) SHORT TITLE.—This Act may be cited as the  
6 “Tax Technical Corrections Act of 2009”.

7 (b) AMENDMENT OF 1986 CODE.—Except as other-  
8 wise expressly provided, whenever in this Act an amend-  
9 ment or repeal is expressed in terms of an amendment  
10 to, or repeal of, a section or other provision, the reference

1 shall be considered to be made to a section or other provi-  
 2 sion of the Internal Revenue Code of 1986.

3 (c) TABLE OF CONTENTS.—The table of contents of  
 4 this Act is as follows:

- Sec. 1. Short title; amendment of 1986 Code; table of contents.
- Sec. 2. Amendments relating to American Recovery and Reinvestment Tax Act of 2009.
- Sec. 3. Amendments relating to Energy Improvement and Extension Act of 2008.
- Sec. 4. Amendments relating to Tax Extenders and Alternative Minimum Tax Relief Act of 2008.
- Sec. 5. Clerical amendments relating to Housing Assistance Tax Act of 2008.
- Sec. 6. Amendments and provision relating to Heroes Earnings Assistance and Relief Tax Act of 2008.
- Sec. 7. Amendments relating to Economic Stimulus Act of 2008.
- Sec. 8. Amendments relating to Tax Technical Corrections Act of 2007.
- Sec. 9. Amendments relating to Energy Tax Incentives Act of 2005.
- Sec. 10. Other clerical corrections.

5 **SEC. 2. AMENDMENTS RELATING TO AMERICAN RECOVERY**  
 6 **AND REINVESTMENT TAX ACT OF 2009.**

7 (a) AMENDMENT RELATED TO SECTION 1004.—  
 8 Paragraph (3) of section 25A(i) is amended by striking  
 9 “Subsection (f)(1)(A) shall be applied” and inserting “For  
 10 purposes of determining the Hope Scholarship Credit, sub-  
 11 section (f)(1)(A) shall be applied”.

12 (b) AMENDMENTS RELATING TO SECTION 1008.—

13 (1) Paragraph (6) of section 164(b) is amended  
 14 by striking subparagraph (E) and by redesignating  
 15 subparagraphs (F) and (G) as subparagraphs (E)  
 16 and (F), respectively.

17 (2) Subparagraphs (E) and (F) of section  
 18 164(b)(6), as so redesignated, are each amended by

1 striking “This paragraph” and inserting “Subsection  
2 (a)(6)”.

3 (c) AMENDMENTS RELATING TO SECTION 1102.—

4 (1)(A) Subparagraph (A) of section 48(a)(5) is  
5 amended by striking “which is part” and inserting  
6 “which is an integral part”.

7 (B) Clause (i) of section 48(a)(5)(D) is amend-  
8 ed to read as follows:

9 “(i) which is tangible property (not in-  
10 cluding a building or its structural compo-  
11 nents),”.

12 (2) Subparagraph (D) of section 48(a)(5) is  
13 amended by striking the period at the end of clause  
14 (ii) and inserting “, and”, and by adding at the end  
15 the following new clause:

16 “(iii) which is acquired by the tax-  
17 payer and the original use of which com-  
18 mences with the taxpayer.”.

19 (d) AMENDMENT RELATING TO SECTION 1104.—

20 Subparagraph (A) of section 48(d)(3) is amended by in-  
21 serting “or alternative minimum taxable income” after  
22 “includible in the gross income”.

23 (e) AMENDMENT RELATING TO SECTION 1121.—

24 Paragraph (1) of section 25C(e) is amended by striking  
25 “2000” and inserting “2009”.

1 (f) AMENDMENTS RELATING TO SECTION 1141.—

2 (1) Subsection (f) of section 30D is amended—

3 (A) by inserting “(determined without re-  
4 gard to subsection (c))” before the period at the  
5 end of paragraph (1), and

6 (B) by inserting “(determined without re-  
7 gard to subsection (c))” before the period at the  
8 end of paragraph (2).

9 (2) Paragraph (3) of section 30D(f) is amended  
10 by adding at the end the following: “For purposes  
11 of subsection (e), property to which this paragraph  
12 applies shall be treated as of a character subject to  
13 an allowance for depreciation.”

14 (g) AMENDMENTS RELATING TO SECTION 1142.—

15 (1) Subsection (b) of section 38 is amended by  
16 striking “plus” at the end of paragraph (34) and in-  
17 serting a comma, by striking the period at the end  
18 of paragraph (35) and inserting “, plus”, and by  
19 adding at the end the following new paragraph:

20 “(36) the portion of the qualified plug-in elec-  
21 tric vehicle credit to which section 30(c)(1) applies.”.

22 (2)(A) Subsection (e) of section 30 is amend-  
23 ed—

1 (i) by inserting “(determined without re-  
2 gard to subsection (c))” before the period at the  
3 end of paragraph (1), and

4 (ii) by inserting “(determined without re-  
5 gard to subsection (c))” before the period at the  
6 end of paragraph (2).

7 (B) Paragraph (3) of section 30(e) is amended  
8 by adding at the end the following: “For purposes  
9 of subsection (c), property to which this paragraph  
10 applies shall be treated as of a character subject to  
11 an allowance for depreciation.”

12 (h) AMENDMENT RELATING TO SECTION 1251.—  
13 Subparagraph (B) of section 1374(d)(7) is amended by  
14 striking “7th taxable year” and inserting “7th year”.

15 (i) AMENDMENT RELATING TO SECTION 1521.—The  
16 second sentence of section 54F(e) is amended by striking  
17 “subsection (d)(4)” and inserting “paragraphs (2) and (4)  
18 of subsection (d)”.

19 (j) AMENDMENTS RELATED TO SECTION 1541.—

20 (1) Paragraph (2) of section 853A(a) is amend-  
21 ed by inserting “(determined after the application of  
22 this section)” before the comma at the end.

23 (2) Subsection (a) of section 853A is amend-  
24 ed—

1 (A) by striking “with respect to credits”  
2 and inserting “with respect to some or all of  
3 the credits”, and

4 (B) by inserting “(determined without re-  
5 gard to this section and sections 54(c), 54A(c),  
6 54AA(c), and 1397E(c))” after “credits allow-  
7 able”.

8 (3) Subsection (b) of section 853A is amended  
9 to read as follows:

10 “(b) EFFECT OF ELECTION.—If the election provided  
11 in subsection (a) is in effect with respect to any credits  
12 for any taxable year—

13 “(1) the regulated investment company—

14 “(A) shall not be allowed such credits,

15 “(B) shall include in gross income (as in-  
16 terest) for such taxable year the amount which  
17 would have been so included with respect to  
18 such credits had the application of this section  
19 not been elected,

20 “(C) shall increase earnings and profits by  
21 the amount so included, and

22 “(D) shall be treated as making one or  
23 more distributions of money with respect to its  
24 stock equal to the amount of such credits on  
25 the date or dates during such taxable year (on

1 or after the applicable date for such credit) se-  
2 lected by the company, and

3 “(2) each shareholder of such investment com-  
4 pany shall—

5 “(A) be treated as receiving such share-  
6 holder’s proportionate share of any distribution  
7 of money which is treated as made by such in-  
8 vestment company under paragraph (1)(D), and

9 “(B) be allowed credits against the tax im-  
10 posed by this chapter equal to the amount of  
11 such distribution, subject to the provisions of  
12 this title applicable to the credit involved.”.

13 (4) Subsection (c) of section 853A is amended  
14 to read as follows:

15 “(c) NOTICE TO SHAREHOLDERS.—The amount  
16 treated as a distribution of money received by a share-  
17 holder under subsection (b)(2)(A) (and as credits allowed  
18 to such shareholder under subsection (b)(2)(B)) shall not  
19 exceed the amount so designated by the regulated invest-  
20 ment company in a notice delivered to such shareholder.  
21 Except as otherwise provided by the Secretary, such notice  
22 shall be written notice mailed to its shareholders not later  
23 than 60 days after the close of its taxable year.”.

24 (5) Clause (ii) of section 853A(e)(1)(A) is  
25 amended by inserting “other than a qualified bond

1 described in section 54AA(g)” after “as defined in  
2 section 54AA(d)”.

3 (k) AMENDMENTS RELATING TO SECTION 1603.—

4 (1) Paragraphs (1) and (2) of section 1603(a)  
5 of the American Recovery and Reinvestment Tax  
6 Act of 2009 are each amended by striking “is placed  
7 in service” and inserting “is originally placed in  
8 service by such person”.

9 (2) Paragraph (1) of section 1603(d) of such  
10 Act is amended—

11 (A) by striking “(within the meaning of  
12 section 45 of such Code)”, and

13 (B) by inserting before the period at the  
14 end the following: “which would (but for section  
15 48(d)(1) of such Code) be eligible for credit  
16 under section 45 of such Code (determined  
17 without regard to subsection (a)(2)(B) there-  
18 of)”.

19 (3) Subsection (f) of section 1603 of such Act  
20 is amended—

21 (A) by striking the second sentence and in-  
22 serting the following: “In applying such rules,  
23 any increase in tax under chapter 1 of such  
24 Code by reason of the property being disposed  
25 of (or otherwise ceasing to be specified energy

1 property) shall be imposed on the person to  
2 whom the grant was made.”,

3 (B) by striking “In making grants under”  
4 and inserting the following:

5 “(1) IN GENERAL.—In making grants under”,  
6 and

7 (C) by adding at the end following new  
8 paragraph:

9 “(2) SPECIAL RULES.—

10 “(A) RECAPTURE OF EXCESSIVE GRANT  
11 AMOUNTS.—If the amount of a grant made  
12 under this section exceeds the amount allowable  
13 as a grant under this section, such excess shall  
14 be recaptured under paragraph (1) as if the  
15 property to which such grant relates were dis-  
16 posed of immediately after such grant was  
17 made.

18 “(B) GRANT INFORMATION NOT TREATED  
19 AS RETURN INFORMATION.—For purposes of  
20 section 6103 of the Internal Revenue Code of  
21 1986, in no event shall any of the following be  
22 treated as return information:

23 “(i) The amount of a grant made  
24 under subsection (a).

1           “(ii) The identity of the person to  
2           whom the grant was made.

3           “(iii) A description of the property  
4           with respect to which the grant was made.

5           “(iv) The fact and amount of any re-  
6           capture.

7           “(v) The content of any report re-  
8           quired by the Secretary of the Treasury to  
9           be filed in connection with the grant.”.

10           (4) Subsection (g) of section 1603 of such Act  
11           is amended—

12                   (A) by redesignating paragraphs (1)  
13                   through (4) as subparagraphs (A) through (D),  
14                   respectively,

15                   (B) by moving such subparagraphs (as so  
16                   redesignated) 2 ems to the right,

17                   (C) by striking “paragraph (1), (2), or  
18                   (3)” in subparagraph (D) (as so redesignated)  
19                   and inserting “subparagraphs (A), (B), or (C)”,

20                   (D) by striking “The Secretary” and in-  
21                   serting the following:

22                   “(1) IN GENERAL.—Except as provided in para-  
23                   graph (2), the Secretary”, and

24                   (E) by adding at the end the following new  
25                   paragraph:

1           “(2) EXCEPTION WHERE PROPERTY USED IN  
2 UNRELATED TRADE OR BUSINESS.—

3           “(A) IN GENERAL.—Paragraph (1) shall  
4 not apply to any person or entity described  
5 therein to the extent the grant is with respect  
6 to unrelated trade or business property.

7           “(B) UNRELATED TRADE OR BUSINESS  
8 PROPERTY.—For purposes of this paragraph,  
9 the term ‘unrelated trade or business property’  
10 means any property with respect to which sub-  
11 stantially all of the income derived therefrom by  
12 an organization described in section 511(a)(2)  
13 of the Internal Revenue Code of 1986 is subject  
14 to tax under section 511 of such Code.

15           “(C) INFORMATION WITH RESPECT TO  
16 PASS-THRU.—In the case of a partnership or  
17 other pass-thru entity, partners or other holders  
18 of an equity or profits interest must provide to  
19 such partnership or entity such information as  
20 the Secretary may require to carry out the pur-  
21 poses of this subsection.”.

22 (l) AMENDMENT RELATING TO SECTION 2202.—

23           (1) Subparagraph (A) of section 2202(b)(1) of  
24 the division B of the American Recovery and Rein-

1 vestment Act of 2009 is amended by inserting “po-  
2 litical subdivision of a State,” after “any State,”.

3 (2) Section 2202 of division B of the American  
4 Recovery and Reinvestment Act of 2009 is amended  
5 by adding at the end the following new subsection:

6 “(e) TREATMENT OF POSSESSIONS.—

7 “(1) PAYMENTS TO POSSESSIONS.—

8 “(A) MIRROR CODE POSSESSION.—The  
9 Secretary of the Treasury shall pay to each pos-  
10 session of the United States with a mirror code  
11 tax system amounts equal to the loss to that  
12 possession by reason of credits allowed under  
13 subsection (a) with respect to taxable years be-  
14 ginning in 2009. Such amounts shall be deter-  
15 mined by the Secretary of the Treasury based  
16 on information provided by the government of  
17 the respective possession.

18 “(B) OTHER POSSESSIONS.—The Sec-  
19 retary of the Treasury shall pay to each posses-  
20 sion of the United States which does not have  
21 a mirror code tax system amounts estimated by  
22 the Secretary of the Treasury as being equal to  
23 the aggregate benefits that would have been  
24 provided to residents of such possession by rea-  
25 son of credits allowed under subsection (a) for

1 taxable years beginning in 2009 if a mirror  
2 code tax system had been in effect in such pos-  
3 session. The preceding sentence shall not apply  
4 with respect to any possession of the United  
5 States unless such possession has a plan, which  
6 has been approved by the Secretary of the  
7 Treasury, under which such possession will  
8 promptly distribute such payments to the resi-  
9 dents of such possession.

10 “(2) COORDINATION WITH CREDIT ALLOWED  
11 AGAINST UNITED STATES INCOME TAXES.—No cred-  
12 it shall be allowed against United States income  
13 taxes for any taxable year under this section to any  
14 person—

15 “(A) to whom a credit is allowed against  
16 taxes imposed by the possession by reason of  
17 the credit allowed under subsection (a) for such  
18 taxable year, or

19 “(B) who is eligible for a payment under  
20 a plan described in paragraph (1)(B) with re-  
21 spect to such taxable year.

22 “(3) DEFINITIONS AND SPECIAL RULES.—

23 “(A) POSSESSION OF THE UNITED  
24 STATES.—For purposes of this subsection, the  
25 term ‘possession of the United States’ includes

1 the Commonwealth of Puerto Rico and the  
2 Commonwealth of the Northern Mariana Is-  
3 lands.

4 “(B) MIRROR CODE TAX SYSTEM.—For  
5 purposes of this subsection, the term ‘mirror  
6 code tax system’ means, with respect to any  
7 possession of the United States, the income tax  
8 system of such possession if the income tax li-  
9 ability of the residents of such possession under  
10 such system is determined by reference to the  
11 income tax laws of the United States as if such  
12 possession were the United States.

13 “(C) TREATMENT OF PAYMENTS.—For  
14 purposes of section 1324(b)(2) of title 31,  
15 United States Code, the payments under this  
16 subsection shall be treated in the same manner  
17 as a refund due from the credit allowed under  
18 section 36A of the Internal Revenue Code of  
19 1986 (as added by this Act).”.

20 (m) CLERICAL AMENDMENTS.—

21 (1) AMENDMENT RELATING TO SECTION  
22 1131.—Paragraph (2) of section 45Q(d) is amended  
23 by striking “Administrator of the Environmental  
24 Protection Agency” and all that follows through  
25 “shall establish” and inserting “Administrator of the

1 Environmental Protection Agency, the Secretary of  
2 Energy, and the Secretary of the Interior, shall es-  
3 tablish”.

4 (2) AMENDMENTS RELATING TO SECTION  
5 3001.—

6 (A) Subsection (g) of section 35 is amend-  
7 ed by striking “section 3002(a) of the Health  
8 Insurance Assistance for the Unemployed Act  
9 of 2009” and inserting “section 3001(a) of title  
10 III of division B of the American Recovery and  
11 Reinvestment Act of 2009”.

12 (B) Section 139C is amended by striking  
13 “section 3002 of the Health Insurance Assist-  
14 ance for the Unemployed Act of 2009” and in-  
15 serting “section 3001 of title III of division B  
16 of the American Recovery and Reinvestment  
17 Act of 2009”.

18 (C) Section 6432 is amended—

19 (i) by striking “section 3002(a) of the  
20 Health Insurance Assistance for the Un-  
21 employed Act of 2009” in subsection (a)  
22 and inserting “section 3001(a) of title III  
23 of division B of the American Recovery  
24 and Reinvestment Act of 2009”, and

1 (ii) by striking “section 3002(a)(1)(A)  
2 of such Act” in subsection (c)(3) and in-  
3 sserting “section 3001(a)(1)(A) of title III  
4 of division B of the American Recovery  
5 and Reinvestment Act of 2009”.

6 (D) Subsection (a) of section 6720C is  
7 amended by striking “section 3002(a)(2)(C) of  
8 the Health Insurance Assistance for the Unem-  
9 ployed Act of 2009” and inserting “section  
10 3001(a)(2)(C) of title III of division B of the  
11 American Recovery and Reinvestment Act of  
12 2009”.

13 (n) EFFECTIVE DATE.—The amendments made by  
14 this section shall take effect as if included in the provisions  
15 of the American Recovery and Reinvestment Tax Act of  
16 2009 to which they relate.

17 **SEC. 3. AMENDMENTS RELATING TO ENERGY IMPROVE-**  
18 **MENT AND EXTENSION ACT OF 2008.**

19 (a) AMENDMENT RELATING TO SECTION 108.—Sub-  
20 paragraph (E) of section 45K(g)(2) is amended to read  
21 as follows:

22 “(E) COORDINATION WITH SECTION 45.—  
23 No credit shall be allowed with respect to any  
24 coke or coke gas which is manufactured using  
25 steel industry fuel (as defined in section

1           45(c)(7)) as feedstock if a credit is allowed to  
2           any taxpayer under section 45 with respect to  
3           the production of such fuel.”.

4           (b) AMENDMENT RELATING TO SECTION 113.—

5 Paragraph (1) of section 113(b) of the Energy Improve-  
6 ment and Extension Act of 2008 is amended by adding  
7 at the end the following new subparagraph:

8                   “(F) TRUST FUND.—The term ‘Trust  
9                   Fund’ means the Black Lung Disability Trust  
10                   Fund established under section 9501 of the In-  
11                   ternal Revenue Code of 1986.”.

12           (c) AMENDMENTS RELATING TO SECTION 306.—

13                   (1) Clause (ii) of section 168(i)(18)(A) is  
14                   amended by striking “10 years” and inserting “16  
15                   years”.

16                   (2) Clause (ii) of section 168(i)(19)(A) is  
17                   amended by striking “10 years” and inserting “16  
18                   years”.

19           (d) AMENDMENT RELATING TO SECTION 308.—

20 Clause (i) of section 168(m)(2)(B) is amended by striking  
21 “section 168(k)” and inserting “subsection (k) (deter-  
22 mined without regard to paragraph (4) thereof)”.

23           (e) AMENDMENT RELATING TO SECTION 402.—Sub-

24 paragraph (A) of section 907(f)(4) is amended by striking  
25 “this subsection shall be applied” and all that follows

1 through the period at the end and inserting the following:  
2 “this subsection, as in effect on the day before the date  
3 of the enactment of the Energy Improvement and Exten-  
4 sion Act of 2008, shall apply to unused oil and gas extrac-  
5 tion taxes carried from such unused credit year to a tax-  
6 able year beginning after December 31, 2008.”.

7 (f) AMENDMENTS RELATING TO SECTION 403.—

8 (1) Subsection (c) of section 1012 is amend-  
9 ed—

10 (A) by striking “FUNDS” in the heading  
11 for paragraph (2) and inserting “REGULATED  
12 INVESTMENT COMPANIES”,

13 (B) by striking “FUND” in the heading for  
14 paragraph (2)(B), and

15 (C) by striking “fund” each place it ap-  
16 pears in paragraph (2) and inserting “regulated  
17 investment company”.

18 (2) Paragraph (1) of section 1012(d) is amend-  
19 ed—

20 (A) by striking “December 31, 2010” and  
21 inserting “December 31, 2011”, and

22 (B) by striking “an open-end fund” and  
23 inserting “a regulated investment company”.

24 (3) Paragraph (3) of section 1012(d) is amend-  
25 ed to read as follows:

1           “(3) SEPARATE ACCOUNTS; ELECTION FOR  
2 TREATMENT AS SINGLE ACCOUNT.—

3           “(A) IN GENERAL.—Rules similar to the  
4 rules of subsection (c)(2) shall apply for pur-  
5 poses of this subsection.

6           “(B) AVERAGE BASIS FOR PRE-2012  
7 STOCK.—Notwithstanding paragraph (1), in the  
8 case of an election under rules similar to the  
9 rules of subsection (c)(2)(B) with respect to  
10 stock held in connection with a dividend rein-  
11 vestment plan, the average basis method is per-  
12 missible with respect to all such stock without  
13 regard to the date of the acquisition of such  
14 stock.”.

15           (4) Subsection (g) of section 6045 is amended  
16 by adding at the end the following new paragraph:

17           “(6) SPECIAL RULE FOR CERTAIN STOCK HELD  
18 IN CONNECTION WITH DIVIDEND REINVESTMENT  
19 PLAN.—For purposes of this subsection, stock ac-  
20 quired before January 1, 2012, in connection with a  
21 dividend reinvestment plan shall be treated as stock  
22 described in clause (ii) of paragraph (3)(C) (unless  
23 the broker with respect to such stock elects not to  
24 have this paragraph apply with respect to such  
25 stock).”.

1 (g) CLERICAL AMENDMENTS.—

2 (1) AMENDMENT RELATING TO SECTION 108.—

3 Paragraph (2) of section 45(b) is amended by strik-  
4 ing “\$3 amount” and inserting “\$2 amount”.

5 (2) AMENDMENT RELATING TO SECTION 706.—

6 The heading for paragraph (1) of section 165(h) is  
7 amended by striking “\$100” and inserting “DOL-  
8 LAR”.

9 (h) EFFECTIVE DATE.—The amendments made by  
10 this section shall take effect as if included in the provisions  
11 of the Energy Improvement and Extension Act of 2008  
12 to which they relate.

13 **SEC. 4. AMENDMENTS RELATING TO TAX EXTENDERS AND**  
14 **ALTERNATIVE MINIMUM TAX RELIEF ACT OF**  
15 **2008.**

16 (a) AMENDMENT RELATING TO SECTION 208.—Sub-  
17 section (b) of section 208 of the Tax Extenders and Alter-  
18 native Minimum Tax Relief Act of 2008 is amended to  
19 read as follows:

20 “(b) EFFECTIVE DATE.—

21 “(1) IN GENERAL.—The amendment made by  
22 subsection (a) shall take effect on January 1, 2008.  
23 Notwithstanding the preceding sentence, such  
24 amendment shall not apply with respect to the with-  
25 holding requirement under section 1445 of the Inter-

1       nal Revenue Code of 1986 for any payment made  
2       before October 4, 2008.

3               “(2) AMOUNTS WITHHELD ON OR BEFORE  
4       DATE OF ENACTMENT.—In the case of a regulated  
5       investment company—

6                       “(A) which makes a distribution after De-  
7                       cember 31, 2007, and before October 4, 2008,  
8                       and

9                       “(B) which would (but for the second sen-  
10                      tence of paragraph (1)) have been required to  
11                      withhold with respect to such distribution under  
12                      section 1445 of such Code,

13       such investment company shall not be liable to any  
14       person to whom such distribution was made for any  
15       amount so withheld and paid over to the Secretary  
16       of the Treasury.”.

17       (b) AMENDMENTS RELATING TO SECTION 305.—  
18       Paragraphs (7)(B) and (8)(D) of section 168(e) are each  
19       amended by inserting “which is not qualified leasehold im-  
20       provement property” after “Property described in this  
21       paragraph”.

22       (c) AMENDMENTS RELATING TO SECTION 801.—

23                       (1) Subparagraph (A) of section 457A(b)(2) is  
24       amended to read as follows:

1           “(A) foreign persons with respect to whom  
2 such income is not—

3           “(i) effectively connected with the con-  
4 duct of a trade or business within the  
5 United States, or

6           “(ii) subject to a comprehensive for-  
7 eign income tax, and”.

8           (2) Subparagraph (B) of section 457A(b)(2) is  
9 amended to read as follows:

10           “(B) organizations which are exempt from  
11 tax under this title (other than any organization  
12 with respect to which such income is unrelated  
13 business taxable income (as defined in section  
14 512) subject to tax under section 511).”.

15           (3)(A) Subparagraph (A) of section 457A(d)(3)  
16 is amended by striking “except that such term” and  
17 inserting the following: “except that—

18           “(i) such term”.

19           (B) Subparagraph (A) of section  
20 457A(d)(3), as amended by this Act, is amend-  
21 ed by striking the period at the end of clause  
22 (i) and inserting “, and”, and by adding at the  
23 end the following new clause:

24           “(ii) whether compensation is treated  
25 as subject to a substantial risk of for-

1           feiture shall be determined under sub-  
2           section (d)(1).”.

3           (4) Paragraph (5) of section 457A(d) is amend-  
4           ed—

5                   (A) by striking “paragraphs (5) and (6)”  
6           and inserting “paragraph (5)”, and

7                   (B) by inserting “and, to the extent pro-  
8           vided by the Secretary, subsections (b) and (c)  
9           of section 414” before “shall apply”.

10           (5) Subsection (d) of section 457A is amended  
11           by adding at the end the following new paragraph:

12                   “(6) SERVICE PROVIDER.—The term ‘service  
13           provider’ has the meaning given such term in the  
14           regulations under section 409A, determined without  
15           regard to method of accounting.”.

16           (6) Subsection (d) of section 801 of the Tax  
17           Extenders and Alternative Minimum Relief Act of  
18           2008 is amended—

19                   (A) by striking “paragraph (4)” in para-  
20           graph (3) and inserting “paragraph (3)”, and

21                   (B) by striking “paragraph (4) or (5)” in  
22           paragraph (5) and inserting “paragraph (3) or  
23           (4)”.

24           (d) CLERICAL AMENDMENTS.—

1 (1) AMENDMENT RELATING TO SECTION 306.—  
2 Paragraph (5) of section 168(b) is amended by  
3 striking “(2)(C)” and inserting “(2)(D)”.

4 (2) AMENDMENTS RELATING TO SECTION  
5 706.—

6 (A) Paragraph (2) of section 1033(h) is  
7 amended by inserting “is” before  
8 “compulsorily”.

9 (B) Subclause (II) of section  
10 172(b)(1)(F)(ii) is amended by striking “sub-  
11 section (h)(3)(C)(i)” and inserting “section  
12 165(h)(3)(C)(i)”.

13 (3) AMENDMENT RELATING TO SECTION 709.—  
14 Subsection (k) of section 143 is amended by redesignating the second paragraph (12) (relating to special  
15 rules for residences destroyed in Federally declared  
16 disasters) as paragraph (13).

17 (4) AMENDMENT RELATING TO SECTION 712.—  
18 Section 712 of the Tax Extenders and Alternative  
19 Minimum Tax Relief Act of 2008 is amended by  
20 striking “section 702(c)(1)(A)” and inserting “sec-  
21 tion 702(b)(1)(A)”.

22 (e) EFFECTIVE DATE.—The amendments made by  
23 this section shall take effect as if included in the provisions  
24

1 of the Tax Extenders and Alternative Minimum Tax Relief  
2 Act of 2008 to which they relate.

3 **SEC. 5. CLERICAL AMENDMENTS RELATING TO HOUSING**  
4 **ASSISTANCE TAX ACT OF 2008.**

5 (a) AMENDMENT RELATING TO SECTION 3002.—  
6 Paragraph (1) of section 42(b) is amended by striking  
7 “For purposes of this section, the term” and inserting the  
8 following: “For purposes of this section—

9 “(A) IN GENERAL.—The term”.

10 (b) AMENDMENT RELATING TO SECTION 3081.—  
11 Clause (iv) of section 168(k)(4)(E) is amended by striking  
12 “adjusted minimum tax” and inserting “adjusted net min-  
13 imum tax”.

14 (c) AMENDMENT RELATING TO SECTION 3092.—  
15 Subsection (b) of section 121 is amended by redesignating  
16 the second paragraph (4) (relating to exclusion of gain al-  
17 located to nonqualified use) as paragraph (5).

18 (d) EFFECTIVE DATE.—The amendments made by  
19 this section shall take effect as if included in the provisions  
20 of the Housing Assistance Tax Act of 2008 to which they  
21 relate.

1 **SEC. 6. AMENDMENTS AND PROVISION RELATING TO HE-**  
2 **ROES EARNINGS ASSISTANCE AND RELIEF**  
3 **TAX ACT OF 2008.**

4 (a) AMENDMENT RELATING TO SECTION 106.—  
5 Paragraph (2) of section 106(c) of the Heroes Earnings  
6 Assistance and Relief Tax Act of 2008 is amended by  
7 striking “substituting for” and inserting “substituting  
8 ‘June 17, 2008’ for”.

9 (b) PROVISION RELATING TO SECTION 111.—For  
10 purposes of section 45P(b)(1) of the Internal Revenue  
11 Code of 1986, section 3401(h)(2) of such Code shall be  
12 treated as in effect with respect to amounts paid after the  
13 date of the enactment of the Heroes Earnings Assistance  
14 and Relief Tax Act of 2008.

15 (c) AMENDMENT RELATING TO SECTION 114.—  
16 Paragraph (1) of section 125(h) is amended by inserting  
17 “(and shall not fail to be treated as an accident or health  
18 plan under section 105)” before “merely”.

19 (d) CLERICAL AMENDMENT RELATING TO SECTION  
20 301.—Paragraph (2) of section 877(e) is amended by  
21 striking “subparagraph (A) or (B) of”.

22 (e) EFFECTIVE DATE.—The amendments made by  
23 this section shall take effect as if included in the provisions  
24 of the Heroes Earnings Assistance and Relief Tax Act of  
25 2008 to which they relate.

1 **SEC. 7. AMENDMENTS RELATING TO ECONOMIC STIMULUS**

2 **ACT OF 2008.**

3 (a) AMENDMENTS RELATING TO SECTION 101.—

4 Paragraph (2) of section 6213(g) is amended—

5 (1) by striking “32, or 6428” in subparagraph

6 (L) and inserting “or 32”, and

7 (2) by striking “and” at the end of subpara-

8 graph (M), by striking the period at the end of sub-

9 paragraph (N) and inserting “, and”, and by insert-

10 ing after subparagraph (N) the following new sub-

11 paragraph:

12 “(O) an omission of a correct TIN re-

13 quired under section 6428(h) (relating to 2008

14 recovery rebates for individuals) to be included

15 on a return.”.

16 (b) CLERICAL AMENDMENT RELATING TO SECTION

17 103.—Subclause (IV) of section 168(k)(2)(B)(i) is amend-

18 ed by striking “clauses also apply” and inserting “clause

19 also applies”.

20 (c) EFFECTIVE DATE.—The amendments made by

21 this section shall take effect as if included in the provisions

22 of the Economic Stimulus Act of 2008 to which they re-

23 late.

1 **SEC. 8. AMENDMENTS RELATING TO TAX TECHNICAL COR-**  
2 **RECTIONS ACT OF 2007.**

3 (a) AMENDMENT RELATING TO SECTION 4(c).—  
4 Paragraph (1) of section 911(f) is amended by adding at  
5 the end the following flush sentence:

6 “For purposes of this paragraph, the amount ex-  
7 cluded under subsection (a) shall be reduced by the  
8 aggregate amount of any deductions or exclusions  
9 disallowed under subsection (d)(6) with respect to  
10 such excluded amount.”.

11 (b) CLERICAL AMENDMENT RELATING TO SECTION  
12 11(g).—Clause (iv) of section 56(g)(4)(C) is amended by  
13 striking “a cooperative described in section 927(a)(4)”  
14 and inserting “an organization to which part I of sub-  
15 chapter T (relating to tax treatment of cooperatives) ap-  
16 plies which is engaged in the marketing of agricultural or  
17 horticultural products”.

18 (c) EFFECTIVE DATE.—The amendments made by  
19 this section shall take effect as if included in the provisions  
20 of the Tax Technical Corrections Act of 2007 to which  
21 they relate.

22 **SEC. 9. AMENDMENTS RELATING TO ENERGY TAX INCEN-**  
23 **TIVES ACT OF 2005.**

24 (a) AMENDMENT RELATING TO SECTION 1341.—  
25 Subparagraph (B) of section 30D(h)(5) is amended by in-

1 serting “(determined without regard to subsection (g))”  
2 before the period at the end.

3 (b) AMENDMENT RELATING TO SECTION 1342.—  
4 Paragraph (1) of section 30C(e) is amended to read as  
5 follows:

6 “(1) REDUCTION IN BASIS.—For purposes of  
7 this subtitle, the basis of any property for which a  
8 credit is allowable under subsection (a) shall be re-  
9 duced by the amount of such credit so allowed (de-  
10 termined without regard to subsection (d)).”.

11 (c) EFFECTIVE DATE.—The amendment made by  
12 this section shall take effect as if included in the provision  
13 of the Energy Tax Incentives Act of 2005 to which it re-  
14 lates.

15 **SEC. 10. OTHER CLERICAL CORRECTIONS.**

16 (a) Subparagraph (B) of section 25A(i)(5) is amend-  
17 ed by inserting “30, 30B,” after “25D,”

18 (b) Paragraph (8) of section 30B(h) is amended by  
19 striking “vehicle)., except that” and inserting “vehicle),  
20 except that”.

21 (c) Subparagraph (A) of section 38(c)(2) is amended  
22 by striking “credit credit” and inserting “credit”.

23 (d) Section 46 is amended by adding “, and” at the  
24 end of paragraph (4).

1 (e) Clause (i) of section 54A(d)(2)(A) is amended by  
2 striking “100 percent or more” and inserting “100 per-  
3 cent”.

4 (f) Paragraph (5) of section 55(e) is amended by  
5 striking “38(c)(3)(B)” and inserting “38(c)(5)(B)”.

6 (g) Paragraph (2) of section 125(h) is amended by  
7 striking “means, any” and inserting “means any”.

8 (h) Clause (i) of section 163(h)(4)(E) is amended—

9 (1) by striking “Veterans Administration” and  
10 inserting “Department of Veterans Affairs”, and

11 (2) by striking “Rural Housing Administra-  
12 tion” and inserting “Rural Housing Service”.

13 (i) Subsection (i) of section 904 is amended by insert-  
14 ing “25D,” after “25B,”.

15 (j) Subsections (e)(3)(B) and (f)(7)(B) of section  
16 4943 are each amended by striking “January 1, 1970”  
17 and inserting “January 1, 1971”.

18 (k) Subsection (b) of section 6072 is amended by  
19 striking “6011(e)(2)” and inserting “6011(c)(2)”.

20 (l) Subparagraph (A) of section 6211(b)(4) is amend-  
21 ed by striking “53(e),” and all that follows through  
22 “6428,” and inserting “53(e), 168(k)(4), 6428,”.

23 (m) Subsection (d) of section 6104 is amended by re-  
24 designating the second paragraph (6) (relating to dislo-  
25 sure of reports by Internal Revenue Service) and third

1 paragraph (6) (relating to application to nonexempt chari-  
2 table trusts and nonexempt private foundations) as para-  
3 graphs (7) and (8), respectively.

4 (n) Section 9802 is amended by redesignating the  
5 second subsection (f) (relating to genetic information of  
6 a fetus or embryo) as subsection (g).

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