H. R. 4169

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

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

A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

(a) Short Title.—This Act may be cited as the “Tax Technical Corrections Act of 2009”.

(b) Amendment of 1986 Code.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference
shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) Table of Contents.—The table of contents of this Act is as follows:

Sec. 1. Short title; amendment of 1986 Code; table of contents.
Sec. 3. Amendments relating to Energy Improvement and Extension Act of 2008.
Sec. 9. Amendments relating to Energy Tax Incentives Act of 2005.
Sec. 10. Other clerical corrections.

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

(a) Amendment Related to Section 1004.—Paragraph (3) of section 25A(i) is amended by striking “Subsection (f)(1)(A) shall be applied” and inserting “For purposes of determining the Hope Scholarship Credit, subsection (f)(1)(A) shall be applied”.

(b) Amendments Relating to Section 1008.—

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

(2) Subparagraphs (E) and (F) of section 164(b)(6), as so redesignated, are each amended by
striking “This paragraph” and inserting “Subsection (a)(6)”.

(c) Amendments Relating to Section 1102.—

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

(B) Clause (i) of section 48(a)(5)(D) is amended to read as follows:

“(i) which is tangible property (not including a building or its structural components),”.

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

“(iii) which is acquired by the taxpayer and the original use of which commences with the taxpayer.”.

(d) Amendment Relating to Section 1104.—

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

(e) Amendment Relating to Section 1121.—

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

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(f) Amendments Relating to Section 1141.—

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

(A) by inserting “(determined without regard to subsection (c))” before the period at the end of paragraph (1), and

(B) by inserting “(determined without regard to subsection (c))” before the period at the end of paragraph (2).

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

(g) Amendments Relating to Section 1142.—

(1) Subsection (b) of section 38 is amended by striking “plus” at the end of paragraph (34) and inserting a comma, by striking the period at the end of paragraph (35) and inserting “, plus”, and by adding at the end the following new paragraph:

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

(2)(A) Subsection (c) of section 30 is amended—
(i) by inserting “(determined without regard to subsection (c))” before the period at the end of paragraph (1), and

(ii) by inserting “(determined without regard to subsection (c))” before the period at the end of paragraph (2).

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

(h) Amendment Relating to Section 1251.—
Subparagraph (B) of section 1374(d)(7) is amended by striking “7th taxable year” and inserting “7th year”.

(i) Amendment Relating to Section 1521.—The second sentence of section 54F(e) is amended by striking “subsection (d)(4)” and inserting “paragraphs (2) and (4) of subsection (d)”.

(j) Amendments Related to Section 1541.—

(1) Paragraph (2) of section 853A(a) is amended by inserting “(determined after the application of this section)” before the comma at the end.

(2) Subsection (a) of section 853A is amended—
(A) by striking “with respect to credits” and inserting “with respect to some or all of the credits”, and

(B) by inserting “(determined without regard to this section and sections 54(c), 54A(c), 54AA(c), and 1397E(c))” after “credits allowable”.

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

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

“(1) the regulated investment company—

“(A) shall not be allowed such credits,

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

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

“(D) shall be treated as making one or more distributions of money with respect to its stock equal to the amount of such credits on the date or dates during such taxable year (on
or after the applicable date for such credit) selected by the company, and

“(2) each shareholder of such investment company shall—

“(A) be treated as receiving such shareholder’s proportionate share of any distribution of money which is treated as made by such investment company under paragraph (1)(D), and

“(B) be allowed credits against the tax imposed by this chapter equal to the amount of such distribution, subject to the provisions of this title applicable to the credit involved.”.

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

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

(5) Clause (ii) of section 853A(e)(1)(A) is amended by inserting “other than a qualified bond
described in section 54AA(g)” after “as defined in
section 54AA(d))”.

(k) AMENDMENTS RELATING TO SECTION 1603.—

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

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

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

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

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

(A) by striking the second sentence and in-
serting the following: “In applying such rules,
any increase in tax under chapter 1 of such
Code by reason of the property being disposed
of (or otherwise ceasing to be specified energy
property) shall be imposed on the person to
whom the grant was made.”,

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

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

and

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

“(2) SPECIAL RULES.—

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

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

“(i) The amount of a grant made
under subsection (a).
“(ii) The identity of the person to whom the grant was made.

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

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

“(v) The content of any report required by the Secretary of the Treasury to be filed in connection with the grant.”.

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

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

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

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

(D) by striking “The Secretary” and inserting the following:

“(1) IN GENERAL.—Except as provided in paragraph (2), the Secretary”, and

(E) by adding at the end the following new paragraph:
“(2) Exception where property used in unrelated trade or business.—

“(A) In general.—Paragraph (1) shall not apply to any person or entity described therein to the extent the grant is with respect to unrelated trade or business property.

“(B) Unrelated trade or business property.—For purposes of this paragraph, the term ‘unrelated trade or business property’ means any property with respect to which substantially all of the income derived therefrom by an organization described in section 511(a)(2) of the Internal Revenue Code of 1986 is subject to tax under section 511 of such Code.

“(C) Information with respect to pass-thrus.—In the case of a partnership or other pass-thru entity, partners or other holders of an equity or profits interest must provide to such partnership or entity such information as the Secretary may require to carry out the purposes of this subsection.”.

(l) Amendment Relating to Section 2202.—

(1) Subparagraph (A) of section 2202(b)(1) of the division B of the American Recovery and Rein-
vestment Act of 2009 is amended by inserting “pol-
litical subdivision of a State,” after “any State,”.

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

“(e) TREATMENT OF POSSESSIONS.—

“(1) PAYMENTS TO POSSESSIONS.—

“(A) MIRROR CODE POSSESSION.—The
Secretary of the Treasury shall pay to each posses-
sion of the United States with a mirror code
tax system amounts equal to the loss to that
possession by reason of credits allowed under
subsection (a) with respect to taxable years be-
beginning in 2009. Such amounts shall be deter-
mined by the Secretary of the Treasury based
on information provided by the government of
the respective possession.

“(B) OTHER POSSESSIONS.—The Sec-
retary of the Treasury shall pay to each posses-
sion of the United States which does not have
a mirror code tax system amounts estimated by
the Secretary of the Treasury as being equal to
the aggregate benefits that would have been
provided to residents of such possession by rea-
son of credits allowed under subsection (a) for
taxable years beginning in 2009 if a mirror
code tax system had been in effect in such pos-
session. The preceding sentence shall not apply
with respect to any possession of the United
States unless such possession has a plan, which
has been approved by the Secretary of the
Treasury, under which such possession will
promptly distribute such payments to the resi-
dents of such possession.

“(2) Coordination with credit allowed
against United States income taxes.—No cred-
it shall be allowed against United States income
taxes for any taxable year under this section to any
person—

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

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

“(3) Definitions and special rules.—

“(A) Possession of the United
states.—For purposes of this subsection, the
term ‘possession of the United States’ includes
the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.

“(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

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

(m) CLERICAL AMENDMENTS.—

(1) AMENDMENT RELATING TO SECTION 1131.— Paragraph (2) of section 45Q(d) is amended by striking “Administrator of the Environmental Protection Agency” and all that follows through “shall establish” and inserting “Administrator of the
Environmental Protection Agency, the Secretary of Energy, and the Secretary of the Interior, shall es-
tablish”.

(2) AMENDMENTS RELATING TO SECTION 3001.—

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

(B) Section 139C is amended by striking “section 3002 of the Health Insurance Assist-
ance for the Unemployed Act of 2009” and in-

(C) Section 6432 is amended—

(i) by striking “section 3002(a) of the Health Insurance Assistance for the Un-
employed Act of 2009” in subsection (a) and inserting “section 3001(a) of title III of division B of the American Recovery and Reinvestment Act of 2009”, and
(ii) by striking “section 3002(a)(1)(A) of such Act” in subsection (c)(3) and inserting “section 3001(a)(1)(A) of title III of division B of the American Recovery and Reinvestment Act of 2009”.

(D) Subsection (a) of section 6720C is amended by striking “section 3002(a)(2)(C) of the Health Insurance Assistance for the Unemployed Act of 2009” and inserting “section 3001(a)(2)(C) of title III of division B of the American Recovery and Reinvestment Act of 2009”.

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

SEC. 3. AMENDMENTS RELATING TO ENERGY IMPROVEMENT AND EXTENSION ACT OF 2008.

(a) Amendment Relating to Section 108.—Subparagraph (E) of section 45K(g)(2) is amended to read as follows:

“(E) COORDINATION WITH SECTION 45.—

No credit shall be allowed with respect to any coke or coke gas which is manufactured using steel industry fuel (as defined in section
45(c)(7)) as feedstock if a credit is allowed to
any taxpayer under section 45 with respect to
the production of such fuel.”.

(b) Amendment Relating to Section 113.—
Paragraph (1) of section 113(b) of the Energy Improve-
ment and Extension Act of 2008 is amended by adding
at the end the following new subparagraph:

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

(c) Amendments Relating to Section 306.—
(1) Clause (ii) of section 168(i)(18)(A) is
amended by striking “10 years” and inserting “16
years”.

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

(d) Amendment Relating to Section 308.—
Clause (i) of section 168(m)(2)(B) is amended by striking
“section 168(k)” and inserting “subsection (k) (deter-
dined without regard to paragraph (4) thereof)”.

(e) Amendment Relating to Section 402.—Sub-
paragraph (A) of section 907(f)(4) is amended by striking
“this subsection shall be applied” and all that follows
through the period at the end and inserting the following:
“this subsection, as in effect on the day before the date of the enactment of the Energy Improvement and Extension Act of 2008, shall apply to unused oil and gas extraction taxes carried from such unused credit year to a taxable year beginning after December 31, 2008.”.

(f) Amendments relating to section 403.—

(1) Subsection (c) of section 1012 is amended—

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

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

(C) by striking “fund” each place it appears in paragraph (2) and inserting “regulated investment company”.

(2) Paragraph (1) of section 1012(d) is amended—

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

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

(3) Paragraph (3) of section 1012(d) is amended to read as follows:
“(3) SEPARATE ACCOUNTS; ELECTION FOR TREATMENT AS SINGLE ACCOUNT.—

“(A) IN GENERAL.—Rules similar to the rules of subsection (c)(2) shall apply for purposes of this subsection.

“(B) AVERAGE BASIS FOR PRE-2012 STOCK.—Notwithstanding paragraph (1), in the case of an election under rules similar to the rules of subsection (c)(2)(B) with respect to stock held in connection with a dividend reinvestment plan, the average basis method is permissible with respect to all such stock without regard to the date of the acquisition of such stock.”.

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

“(6) SPECIAL RULE FOR CERTAIN STOCK HELD IN CONNECTION WITH DIVIDEND REINVESTMENT PLAN.—For purposes of this subsection, stock acquired before January 1, 2012, in connection with a dividend reinvestment plan shall be treated as stock described in clause (ii) of paragraph (3)(C) (unless the broker with respect to such stock elects not to have this paragraph apply with respect to such stock).”.
(g) Clerical Amendments.—

(1) Amendment relating to section 108.—

Paragraph (2) of section 45(b) is amended by striking “$3 amount” and inserting “$2 amount”.

(2) Amendment relating to section 706.—

The heading for paragraph (1) of section 165(h) is amended by striking “$100” and inserting “Dollar”.

(h) Effective Date.—The amendments made by this section shall take effect as if included in the provisions of the Energy Improvement and Extension Act of 2008 to which they relate.

SEC. 4. AMENDMENTS RELATING TO TAX EXTENDERS AND ALTERNATIVE MINIMUM TAX RELIEF ACT OF 2008.

(a) Amendment relating to section 208.—Subsection (b) of section 208 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008 is amended to read as follows:

“(b) Effective Date.—

“(1) In general.—The amendment made by subsection (a) shall take effect on January 1, 2008. Notwithstanding the preceding sentence, such amendment shall not apply with respect to the withholding requirement under section 1445 of the Inter-
nal Revenue Code of 1986 for any payment made
before October 4, 2008.

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

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

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

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

(b) AMENDMENTS RELATING TO SECTION 305.—

Paragraphs (7)(B) and (8)(D) of section 168(e) are each
amended by inserting “which is not qualified leasehold im-
provement property” after “Property described in this
paragraph”.

(c) AMENDMENTS RELATING TO SECTION 801.—

(1) Subparagraph (A) of section 457A(b)(2) is
amended to read as follows:
“(A) foreign persons with respect to whom such income is not—

“(i) effectively connected with the conduct of a trade or business within the United States, or

“(ii) subject to a comprehensive foreign income tax, and”.

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

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

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

“(i) such term”.

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

“(ii) whether compensation is treated as subject to a substantial risk of for-
feiture shall be determined under subsection (d)(1).”.

(4) Paragraph (5) of section 457A(d) is amended—

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

(B) by inserting “and, to the extent provided by the Secretary, subsections (b) and (c) of section 414” before “shall apply”.

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

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

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

(A) by striking “paragraph (4)” in paragraph (3) and inserting “paragraph (3)”, and

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

(d) CLERICAL AMENDMENTS.—
(1) Amendment relating to section 306.—

Paragraph (5) of section 168(b) is amended by striking “(2)(C)” and inserting “(2)(D)”.

(2) Amendments relating to section 706.—

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

(B) Subclause (II) of section 172(b)(1)(F)(ii) is amended by striking “subsection (h)(3)(C)(i)” and inserting “section 165(h)(3)(C)(i)”.

(3) Amendment relating to section 709.—

Subsection (k) of section 143 is amended by redesignating the second paragraph (12) (relating to special rules for residences destroyed in Federally declared disasters) as paragraph (13).

(4) Amendment relating to section 712.—

Section 712 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008 is amended by striking “section 702(c)(1)(A)” and inserting “section 702(b)(1)(A)”.

(e) Effective date.—The amendments made by this section shall take effect as if included in the provisions
of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008 to which they relate.

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

(a) Amendment Relating to Section 3002.—
Paragraph (1) of section 42(b) is amended by striking “For purposes of this section, the term” and inserting the following: “For purposes of this section—

“(A) IN GENERAL.—The term”.

(b) Amendment Relating to Section 3081.—
Clause (iv) of section 168(k)(4)(E) is amended by striking “adjusted minimum tax” and inserting “adjusted net minimum tax”.

(c) Amendment Relating to Section 3092.—
Subsection (b) of section 121 is amended by redesignating the second paragraph (4) (relating to exclusion of gain allocated to nonqualified use) as paragraph (5).

(d) Effective Date.—The amendments made by this section shall take effect as if included in the provisions of the Housing Assistance Tax Act of 2008 to which they relate.

(a) Amendment Relating to Section 106.—Paragraph (2) of section 106(c) of the Heroes Earnings Assistance and Relief Tax Act of 2008 is amended by striking “substituting for” and inserting “substituting ‘June 17, 2008’ for”.

(b) Provision Relating to Section 111.—For purposes of section 45P(b)(1) of the Internal Revenue Code of 1986, section 3401(h)(2) of such Code shall be treated as in effect with respect to amounts paid after the date of the enactment of the Heroes Earnings Assistance and Relief Tax Act of 2008.

(c) Amendment Relating to Section 114.—Paragraph (1) of section 125(h) is amended by inserting “(and shall not fail to be treated as an accident or health plan under section 105)” before “merely”.

(d) Clerical Amendment Relating to Section 301.—Paragraph (2) of section 877(e) is amended by striking “subparagraph (A) or (B) of”.

(e) Effective Date.—The amendments made by this section shall take effect as if included in the provisions of the Heroes Earnings Assistance and Relief Tax Act of 2008 to which they relate.
SEC. 7. AMENDMENTS RELATING TO ECONOMIC STIMULUS ACT OF 2008.

(a) Amendments Relating to Section 101.—Paragraph (2) of section 6213(g) is amended—

(1) by striking “32, or 6428” in subparagraph (L) and inserting “or 32”, and

(2) by striking “and” at the end of subparagraph (M), by striking the period at the end of subparagraph (N) and inserting “, and”, and by inserting after subparagraph (N) the following new subparagraph:

“(O) an omission of a correct TIN required under section 6428(h) (relating to 2008 recovery rebates for individuals) to be included on a return.”.

(b) Clerical Amendment Relating to Section 103.—Subclause (IV) of section 168(k)(2)(B)(i) is amended by striking “clauses also apply” and inserting “clause also applies”.

(c) Effective Date.—The amendments made by this section shall take effect as if included in the provisions of the Economic Stimulus Act of 2008 to which they relate.
SEC. 8. AMENDMENTS RELATING TO TAX TECHNICAL CORRECTIONS ACT OF 2007.

(a) Amendment Relating to Section 4(c).—Paragraph (1) of section 911(f) is amended by adding at the end the following flush sentence:

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

(b) Clerical Amendment Relating to Section 11(g).—Clause (iv) of section 56(g)(4)(C) is amended by striking “a cooperative described in section 927(a)(4)” and inserting “an organization to which part I of subchapter T (relating to tax treatment of cooperatives) applies which is engaged in the marketing of agricultural or horticultural products”.

(c) Effective Date.—The amendments made by this section shall take effect as if included in the provisions of the Tax Technical Corrections Act of 2007 to which they relate.


(a) Amendment Relating to Section 1341.—Subparagraph (B) of section 30D(h)(5) is amended by in-
serting “(determined without regard to subsection (g))” before the period at the end.

(b) Amendment Relating to Section 1342.— Paragraph (1) of section 30C(e) is amended to read as follows:

“(1) Reduction in Basis.—For purposes of
this subtitle, the basis of any property for which a
credit is allowable under subsection (a) shall be re-
duced by the amount of such credit so allowed (de-
termined without regard to subsection (d)).”.

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

SEC. 10. OTHER CLERICAL CORRECTIONS.

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

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

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

(d) Section 46 is amended by adding “, and” at the
end of paragraph (4).
(c) Clause (i) of section 54A(d)(2)(A) is amended by striking “100 percent or more” and inserting “100 percent”.

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

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

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

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

(2) by striking “Rural Housing Administration” and inserting “Rural Housing Service”.

(i) Subsection (i) of section 904 is amended by inserting “25D,” after “25B,”.

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

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

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

(m) Subsection (d) of section 6104 is amended by redesignating the second paragraph (6) (relating to disclosure of reports by Internal Revenue Service) and third
paragraph (6) (relating to application to nonexempt charitable trusts and nonexempt private foundations) as paragraphs (7) and (8), respectively.

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