

113TH CONGRESS
1ST SESSION

S. _____

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

IN THE SENATE OF THE UNITED STATES

_____ introduced the following bill; which was read twice
and referred to the Committee on _____

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 2013”.

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. Amendment relating to Middle Class Tax Relief and Job Creation Act of 2012.
- Sec. 3. Amendments relating to American Taxpayer Relief Act of 2012.
- Sec. 4. Amendments relating to Regulated Investment Company Modernization Act of 2010.
- Sec. 5. Amendments relating to Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.
- Sec. 6. Amendments relating to Creating Small Business Jobs Act of 2010.
- Sec. 7. Clerical amendment relating to Hiring Incentives to Restore Employment Act.
- Sec. 8. Amendments relating to American Recovery and Reinvestment Tax Act of 2009.
- Sec. 9. Amendments relating to Energy Improvement and Extension Act of 2008.
- Sec. 10. Amendments relating to Tax Extenders and Alternative Minimum Tax Relief Act of 2008.
- Sec. 11. Clerical amendments relating to Housing Assistance Tax Act of 2008.
- Sec. 12. Amendments and provision relating to Heroes Earnings Assistance and Relief Tax Act of 2008.
- Sec. 13. Amendments relating to Economic Stimulus Act of 2008.
- Sec. 14. Amendments relating to Tax Technical Corrections Act of 2007.
- Sec. 15. Amendment relating to Tax Relief and Health Care Act of 2006.
- Sec. 16. Amendment relating to Safe, Accountable, Flexible, Efficient Transportation Equity Act of 2005: A Legacy for Users.
- Sec. 17. Amendments relating to Energy Tax Incentives Act of 2005.
- Sec. 18. Amendments relating to American Jobs Creation Act of 2004.
- Sec. 19. Other clerical corrections.

5 **SEC. 2. AMENDMENT RELATING TO MIDDLE CLASS TAX RE-**
6 **LIEF AND JOB CREATION ACT OF 2012.**

7 (a) AMENDMENT RELATING TO SECTION 7001.—
8 Paragraph (1) of section 7001 of the Middle Class Tax
9 Relief and Job Creation Act of 2012 is amended by strik-
10 ing “201(b)” and inserting “202(b)”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 subsection (a) shall take effect as if included in section

1 7001 of the Middle Class Tax Relief and Job Creation
2 Act of 2012.

3 **SEC. 3. AMENDMENTS RELATING TO AMERICAN TAXPAYER**
4 **RELIEF ACT OF 2012.**

5 (a) AMENDMENT RELATING TO SECTION 102.—
6 Clause (ii) of section 911(f)(2)(B) is amended by striking
7 “described in section 1(h)(1)(B) shall be treated as a ref-
8 erence to such excess as determined” and inserting “de-
9 scribed in section 1(h)(1)(B), and the reference in section
10 55(b)(3)(C)(ii) to the excess described in section
11 1(h)(1)(C)(ii), shall each be treated as a reference to each
12 such excess as determined”.

13 (b) AMENDMENTS RELATING TO SECTION 104.—

14 (1) Clause (ii) of section 55(d)(4)(B) is amend-
15 ed by inserting “subparagraphs (A), (B), and (D)
16 of” before “paragraph (1)”.

17 (2) Subparagraph (C) of section 55(d)(4) is
18 amended by striking “increase” and inserting “in-
19 creased amount”.

20 (c) AMENDMENT RELATING TO SECTION 310.—
21 Clause (iii) of section 6431(f)(3)(A) is amended by—

22 (1) by striking “2011” and inserting “years
23 after 2010”, and

24 (2) by striking “of such allocation” and insert-
25 ing “of any such allocation”.

1 (d) AMENDMENT RELATING TO SECTION 331.—
2 Clause (iii) of section 168(k)(4)(J) is amended by striking
3 “any taxable year” and inserting “its first taxable year”.

4 (e) EFFECTIVE DATE.—The amendments made by
5 this section shall take effect as if included in the provision
6 of the American Taxpayer Relief Act of 2012 to which
7 they relate.

8 **SEC. 4. AMENDMENTS RELATING TO REGULATED INVEST-**
9 **MENT COMPANY MODERNIZATION ACT OF**
10 **2010.**

11 (a) AMENDMENT RELATING TO SECTION 101.—The
12 first sentence of paragraph (2) of section 852(c) is amend-
13 ed—

14 (1) by striking “and without regard to” and in-
15 serting “, without regard to”, and

16 (2) by inserting “, and without regard to any
17 capital loss arising on the first day of the taxable
18 year by reason of clauses (ii) and (iii) of section
19 1212(a)(3)(A)” before the period at the end.

20 (b) AMENDMENT RELATING TO SECTION 304.—
21 Paragraph (1) of section 855(a) is amended by inserting
22 “on or” before “before”.

23 (c) AMENDMENTS RELATING TO SECTION 308.—

24 (1) Paragraph (8) of section 852(b) is amended
25 by redesignating subparagraph (E) as subparagraph

1 (G) and by striking subparagraphs (C) and (D) and
2 inserting the following new subparagraphs:

3 “(C) POST-OCTOBER CAPITAL LOSS.—For
4 purposes of this paragraph, the term ‘post-October capital loss’ means—

6 “(i) any net capital loss attributable
7 to the portion of the taxable year after October 31, or

9 “(ii) if there is no such loss—

10 “(I) any net long-term capital
11 loss attributable to such portion of the
12 taxable year, or

13 “(II) any net short-term capital
14 loss attributable to such portion of the
15 taxable year.

16 “(D) LATE-YEAR ORDINARY LOSS.—For
17 purposes of this paragraph, the term ‘late-year
18 ordinary loss’ means the sum of any post-October
19 specified loss and any post-December ordinary
20 loss.

21 “(E) POST-OCTOBER SPECIFIED LOSS.—
22 For purposes of this paragraph, the term ‘post-
23 October specified loss’ means the excess (if any)
24 of—

1 “(i) the specified losses (as defined in
2 section 4982(e)(5)(B)(ii)) attributable to
3 the portion of the taxable year after Octo-
4 ber 31, over

5 “(ii) the specified gains (as defined in
6 section 4982(e)(5)(B)(i)) attributable to
7 such portion of the taxable year.

8 “(F) POST-DECEMBER ORDINARY LOSS.—
9 For purposes of this paragraph, the term ‘post-
10 December ordinary loss’ means the excess (if
11 any) of—

12 “(i) the ordinary losses not described
13 in subparagraph (E)(i) and attributable to
14 the portion of the taxable year after De-
15 cember 31, over

16 “(ii) the ordinary income not de-
17 scribed in subparagraph (E)(ii) and attrib-
18 utable to such portion of the taxable
19 year.”.

20 (2) Subparagraph (G) of section 852(b)(8), as
21 so redesignated, is amended by striking “, (D)(i)(I),
22 and (D)(ii)(I)” and inserting “and (E)”.

23 (3) The first sentence of paragraph (2) of sec-
24 tion 852(c), as amended by subsection (a), is amend-
25 ed—

1 (A) by striking “, and without regard to”
2 and inserting “, without regard to”, and
3 (B) by inserting “, and with such other ad-
4 justments as the Secretary may prescribe” be-
5 fore the period at the end.

6 (d) AMENDMENTS RELATING TO SECTION 402.—

7 (1) Subparagraph (B) of section 4982(e)(6) is
8 amended by inserting before the period at the end
9 the following: “or which determines income by ref-
10 erence to the value of an item on the last day of the
11 taxable year”.

12 (2) Subparagraph (A) of section 4982(e)(7) is
13 amended by striking “such company” and all that
14 follows through “any net ordinary loss” and insert-
15 ing “such company may elect to determine its ordi-
16 nary income and net ordinary loss (as defined in
17 paragraph (2)(C)(ii)) for the calendar year without
18 regard to any portion of net ordinary loss”.

19 (e) EFFECTIVE DATE.—

20 (1) IN GENERAL.—Except as provided in para-
21 graph (2), the amendments made by this section
22 shall take effect as if included in the provision of the
23 Regulated Investment Company Modernization Act
24 of 2010 to which they relate.

1 (2) SUBSECTION (c).—The amendments made
2 by subsection (c) shall apply to taxable years ending
3 more than 90 days after the date of the enactment
4 of this Act. A regulated investment company may
5 elect, at such time and in such manner as the Sec-
6 retary of the Treasury or its delegate may prescribe,
7 to have the preceding sentence not apply to such
8 company.

9 **SEC. 5. AMENDMENTS RELATING TO TAX RELIEF, UNEM-**
10 **PLOYMENT INSURANCE REAUTHORIZATION,**
11 **AND JOB CREATION ACT OF 2010.**

12 (a) AMENDMENTS RELATING TO SECTION 103.—
13 Clause (ii) of section 32(b)(3)(B) is amended by striking
14 “in 2010” and inserting “after 2009”.

15 (b) AMENDMENTS RELATING TO SECTION 753.—
16 Subparagraph (A) of section 1397B(b)(1) is amended by
17 striking “and” at the end of clause (ii), by striking the
18 period at the end of clause (iii) and inserting “, and”, and
19 by adding at the end the following new clause:

20 “(iv) ‘January 1, 2014’ were sub-
21 stituted for ‘January 1, 2010’ each place it
22 appears.”.

23 (c) CLERICAL AMENDMENT RELATING TO SECTION
24 302.—Subsection (f) of section 302 of the Tax Relief, Un-
25 employment Insurance Reauthorization, and Job Creation

1 Act of 2010 is amended by striking “subsection” and in-
2 serting “section”.

3 (d) EFFECTIVE DATE.—The amendments made by
4 this section shall take effect as if included in the provisions
5 of the Tax Relief, Unemployment Insurance Reauthoriza-
6 tion, and Job Creation Act of 2010 to which they relate.

7 **SEC. 6. AMENDMENTS RELATING TO CREATING SMALL**
8 **BUSINESS JOBS ACT OF 2010.**

9 (a) AMENDMENT RELATING TO SECTION 2102.—

10 (1) Subsection (h) of section 2102 of the Cre-
11 ating Small Business Jobs Act of 2010 is amended
12 by inserting “, and payee statements required to be
13 furnished,” after “information returns required to
14 be filed”.

15 (2) Paragraphs (1) and (2) of subsection (b),
16 and subsection (c)(1)(C), of section 6722 are each
17 amended by striking “the required filing date” and
18 inserting “the date prescribed for furnishing such
19 statement”.

20 (3) Subparagraph (B) of section 6722(c)(2) is
21 amended by striking “filed” and inserting “fur-
22 nished”.

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

1 of the Creating Small Business Jobs Act of 2010 to which
2 they relate.

3 **SEC. 7. CLERICAL AMENDMENT RELATING TO HIRING IN-**
4 **CENTIVES TO RESTORE EMPLOYMENT ACT.**

5 (a) AMENDMENT RELATING TO SECTION 512.—
6 Paragraph (1) of section 512(a) of the Hiring Incentives
7 to Restore Employment Act is amended by striking “after
8 paragraph (6)” and inserting “after paragraph (5)”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall take effect as if included in the provision
11 of the Hiring Incentives to Restore Employment Act to
12 which it relates.

13 **SEC. 8. AMENDMENTS RELATING TO AMERICAN RECOVERY**
14 **AND REINVESTMENT TAX ACT OF 2009.**

15 (a) AMENDMENT RELATING TO SECTION 1003.—
16 Paragraph (4) of section 24(d) is amended to read as fol-
17 lows:

18 “(4) SPECIAL RULE FOR CERTAIN YEARS.—In
19 the case of any taxable year beginning after 2008
20 and before 2018, paragraph (1)(B)(i) shall be ap-
21 plied by substituting ‘\$3,000’ for ‘\$10,000’.”.

22 (b) AMENDMENT RELATING TO SECTION 1004.—
23 Paragraph (3) of section 25A(i) is amended by striking
24 “Subsection (f)(1)(A) shall be applied” and inserting “For

1 purposes of determining the Hope Scholarship Credit, sub-
2 section (f)(1)(A) shall be applied”.

3 (c) AMENDMENTS RELATING TO SECTION 1008.—

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

8 (2) Subparagraphs (E) and (F) of section
9 164(b)(6), as so redesignated, are each amended by
10 striking “This paragraph” and inserting “Subsection
11 (a)(6)”.

12 (d) AMENDMENT RELATING TO SECTION 1104.—
13 Subparagraph (A) of section 48(d)(3) is amended by in-
14 serting “or alternative minimum taxable income” after
15 “includible in the gross income”.

16 (e) AMENDMENT RELATING TO SECTION 1121.—
17 Paragraph (1) of section 25C(e) is amended by striking
18 “2000” and inserting “2009”.

19 (f) AMENDMENTS RELATING TO SECTION 1141.—

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

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

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

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

9 (g) AMENDMENTS RELATING TO SECTION 1142.—

10 (1) Subsection (b) of section 38 is amended by
11 striking “plus” at the end of paragraph (35), by re-
12 designating paragraph (36) as paragraph (37), and
13 by inserting after paragraph (35) the following new
14 paragraph:

15 “(36) the portion of the qualified plug-in elec-
16 tric vehicle credit to which section 30(c)(1) applies,
17 plus”.

18 (2)(A) Subsection (e) of section 30 is amend-
19 ed—

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

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

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

6 (h) AMENDMENT RELATING TO SECTION 1302.—
7 Paragraph (3) of section 48C(b) is amended by inserting
8 “as the qualified investment” after “The amount which
9 is treated”.

10 (i) AMENDMENTS RELATED TO SECTION 1541.—

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

14 (2) Subsection (a) of section 853A is amend-
15 ed—

16 (A) by striking “with respect to credits”
17 and inserting “with respect to some or all of
18 the credits”, and

19 (B) by inserting “(determined without re-
20 gard to this section and sections 54(c),
21 54A(c)(1), 54AA(c)(1), and 1397E(c))” after
22 “credits allowable”.

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

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

4 “(1) the regulated investment company—

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

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

11 “(C) shall include in earnings and profits
12 the amount so included in gross income, and

13 “(D) shall be treated as making one or
14 more distributions of money with respect to its
15 stock equal to the amount of such credits on
16 the date or dates (on or after the applicable
17 date for any such credit) during such taxable
18 year (or following the close of the taxable year
19 pursuant to section 855) selected by the
20 company, and

21 “(2) each shareholder of such investment com-
22 pany shall—

23 “(A) be treated as receiving such share-
24 holder's proportionate share of any distribution

1 of money which is treated as made by such in-
2 vestment company under paragraph (1)(D), and

3 “(B) be allowed credits against the tax im-
4 posed by this chapter equal to the amount of
5 such distribution, subject to the provisions of
6 this title applicable to the credit involved.”.

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

9 “(c) NOTICE TO SHAREHOLDERS.—The amount
10 treated as a distribution of money received by a share-
11 holder under subsection (b)(2)(A) (and as credits allowed
12 to such shareholder under subsection (b)(2)(B)) shall not
13 exceed the amount so reported by the regulated invest-
14 ment company in a written statement furnished to such
15 shareholder.”.

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

20 (j) AMENDMENT RELATING TO SECTION 2202.—

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

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

4 “(e) TREATMENT OF POSSESSIONS.—

5 “(1) PAYMENTS TO MIRROR CODE POSSES-
6 SIONS.—The Secretary of the Treasury shall pay to
7 each possession of the United States with a mirror
8 code tax system amounts equal to the loss to that
9 possession by reason of credits allowed under sub-
10 section (a) with respect to taxable years beginning in
11 2009. Such amounts shall be determined by the Sec-
12 retary of the Treasury based on information pro-
13 vided by the government of the respective possession.

14 “(2) COORDINATION WITH CREDIT ALLOWED
15 AGAINST UNITED STATES INCOME TAXES.—No cred-
16 it shall be allowed against United States income
17 taxes for any taxable year under this section to any
18 person to whom a credit is allowed against taxes im-
19 posed by the possession by reason of the credit al-
20 lowed under subsection (a) for such taxable year.

21 “(3) DEFINITIONS AND SPECIAL RULES.—

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

1 the Commonwealth of the Northern Mariana Is-
2 lands.

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

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

19 (k) CLERICAL AMENDMENTS.—

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

1 Energy, and the Secretary of the Interior, shall es-
2 tablish”.

3 (2) AMENDMENT RELATING TO SECTION
4 1141.—Paragraph (37) of section 1016(a) is amend-
5 ed by striking “section 30D(e)(4)” and inserting
6 “section 30D(f)(1)”.

7 (3) AMENDMENT RELATING TO SECTION
8 3001.—Subparagraph (A) of section 3001(a)(14) of
9 the American Recovery and Reinvestment Act of
10 2009 is amended by striking “is amended by redes-
11 ignating paragraph (9) as paragraph (10)” and in-
12 serting “, as amended by this Act, is amended by re-
13 designating paragraphs (9) and (10) as paragraphs
14 (10) and (11), respectively,”.

15 (l) EFFECTIVE DATE.—The amendments made by
16 this section shall take effect as if included in the provisions
17 of the American Recovery and Reinvestment Tax Act of
18 2009 to which they relate.

19 **SEC. 9. AMENDMENTS RELATING TO ENERGY IMPROVE-**
20 **MENT AND EXTENSION ACT OF 2008.**

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

24 “(E) COORDINATION WITH SECTION 45.—

25 No credit shall be allowed with respect to any

1 coke or coke gas which is produced using steel
2 industry fuel (as defined in section 45(c)(7)) as
3 feedstock if a credit is allowed to any taxpayer
4 under section 45 with respect to the production
5 of such steel industry fuel.”.

6 (b) AMENDMENT RELATING TO SECTION 113.—
7 Paragraph (1) of section 113(b) of the Energy Improve-
8 ment and Extension Act of 2008 is amended by adding
9 at the end the following new subparagraph:

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

14 (c) AMENDMENTS RELATING TO SECTION 306.—

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

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

21 (d) AMENDMENT RELATING TO SECTION 308.—
22 Clause (i) of section 168(m)(2)(B) is amended by striking
23 “section 168(k)” and inserting “subsection (k) (deter-
24 mined without regard to paragraph (4) thereof)”.

1 (e) AMENDMENT RELATING TO SECTION 402.—Sub-
2 paragraph (A) of section 907(f)(4) is amended by striking
3 “this subsection shall be applied” and all that follows
4 through the period at the end and inserting the following:
5 “this subsection, as in effect on the day before the date
6 of the enactment of the Energy Improvement and Exten-
7 sion Act of 2008, shall apply to unused oil and gas extrac-
8 tion taxes carried from such unused credit year to a tax-
9 able year beginning after December 31, 2008.”.

10 (f) AMENDMENTS RELATING TO SECTION 403.—

11 (1) Subsection (c) of section 1012 is amend-
12 ed—

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

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

18 (C) by striking “fund” each place it ap-
19 pears in paragraph (2) and inserting “regulated
20 investment company”.

21 (2) Paragraph (1) of section 1012(d) is amend-
22 ed—

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

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

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

5 “(3) SEPARATE ACCOUNTS; ELECTION FOR
6 TREATMENT AS SINGLE ACCOUNT.—

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

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

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

21 “(6) SPECIAL RULE FOR CERTAIN STOCK HELD
22 IN CONNECTION WITH DIVIDEND REINVESTMENT
23 PLAN.—For purposes of this subsection, stock ac-
24 quired before January 1, 2012, in connection with a
25 dividend reinvestment plan shall be treated as stock

1 described in clause (ii) of paragraph (3)(C) (unless
2 the broker with respect to such stock elects not to
3 have this paragraph apply with respect to such
4 stock).”.

5 (g) CLERICAL AMENDMENT RELATING TO SECTION
6 108.—Paragraph (2) of section 45(b) is amended by strik-
7 ing “\$3 amount” and inserting “\$2 amount”.

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

12 **SEC. 10. AMENDMENTS RELATING TO TAX EXTENDERS AND**
13 **ALTERNATIVE MINIMUM TAX RELIEF ACT OF**
14 **2008.**

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

19 “(b) EFFECTIVE DATE.—

20 “(1) IN GENERAL.—The amendment made by
21 subsection (a) shall take effect on January 1, 2008.
22 Notwithstanding the preceding sentence, such
23 amendment shall not apply with respect to the with-
24 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).”.

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

18 “(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:

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 the use of the cash receipts and disburse-
16 ments method of accounting.”.

17 (6) Subsection (d) of section 801 of the Tax
18 Extenders and Alternative Minimum Relief Act of
19 2008 is amended—

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

22 (B) by striking “paragraph (4) or (5)” in
23 paragraph (5) and inserting “paragraph (3) or
24 (4)”.

25 (d) CLERICAL AMENDMENTS.—

26

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 (C) The heading for paragraph (1) of sec-
14 tion 165(h) is amended by striking “\$100” and
15 inserting “DOLLAR”.

16 (3) AMENDMENT RELATING TO SECTION 709.—
17 Subsection (k) of section 143 is amended by redesignig-
18 nating the second paragraph (12) (relating to special
19 rules for residences destroyed in Federally declared
20 disasters) as paragraph (13).

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

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

5 **SEC. 11. CLERICAL AMENDMENTS RELATING TO HOUSING**
6 **ASSISTANCE TAX ACT OF 2008.**

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

11 “(A) IN GENERAL.—The term”.

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

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

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

1 **SEC. 12. 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) AMENDMENT RELATING TO SECTION 114.—
10 Paragraph (1) of section 125(h) is amended by inserting
11 “(and shall not fail to be treated as an accident or health
12 plan)” before “merely”.

13 (c) CLERICAL AMENDMENTS.—

14 (1) AMENDMENT RELATING TO SECTION 110.—
15 Subparagraph (B) of section 121(d)(12) is amended
16 by inserting “of paragraph (9)” after “and (D)”.

17 (2) AMENDMENT RELATING TO SECTION 301.—
18 Paragraph (2) of section 877(e) is amended by strik-
19 ing “subparagraph (A) or (B) of”.

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

1 **SEC. 13. 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 (O), by striking the period at the end of sub-

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

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

11 paragraph:

12 “(Q) 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. 14. 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. 15. AMENDMENT RELATING TO TAX RELIEF AND**
23 **HEALTH CARE ACT OF 2006.**

24 (a) AMENDMENT RELATING TO SECTION 105.—Sub-
25 paragraph (B) of section 45A(b)(1) is amended by adding
26 at the end the following: “If any portion of wages are

1 taken into account under subsection (e)(1)(A) of section
2 51, the preceding sentence shall be applied by substituting
3 ‘2-year period’ for ‘1-year period’.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall take effect as if included in the provision
6 of the Tax Relief and Health Care Act of 2006 to which
7 it relates.

8 **SEC. 16. AMENDMENT RELATING TO SAFE, ACCOUNTABLE,**
9 **FLEXIBLE, EFFICIENT TRANSPORTATION EQ-**
10 **UITY ACT OF 2005: A LEGACY FOR USERS.**

11 (a) AMENDMENT RELATING TO SECTION 11161.—
12 Paragraph (1) of section 9503(b) is amended by inserting
13 before the period at the end the following: “and taxes re-
14 ceived under section 4081 shall be determined without re-
15 gard to tax receipts attributable to the rate specified in
16 section 4081(a)(2)(C)”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 this section shall take effect as if included in the provision
19 of the Safe, Accountable, Flexible, Efficient Transpor-
20 tation Equity Act of 2005: A Legacy for Users to which
21 it relates.

22 **SEC. 17. AMENDMENTS RELATING TO ENERGY TAX INCEN-**
23 **TIVES ACT OF 2005.**

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

1 setting “(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. 18. AMENDMENTS RELATING TO AMERICAN JOBS CRE-**
16 **ATION ACT OF 2004.**

17 (a) AMENDMENT RELATING TO SECTION 101.—Sub-
18 section (d) of section 101 of the American Jobs Creation
19 Act of 2004 is amended by adding at the end the following
20 new paragraph:

21 “(3) COORDINATION WITH SECTION 199.—This
22 subsection shall be applied without regard to any de-
23 duction allowable under section 199.”.

24 (b) AMENDMENT RELATING TO SECTION 102.—
25 Paragraph (3) of section 199(b) is amended—

1 (1) by inserting “of a short taxable year or”
2 after “in cases” , and

3 (2) by striking “AND DISPOSITIONS” and insert-
4 ing “, DISPOSITIONS, AND SHORT TAXABLE YEARS”.

5 (c) CLERICAL AMENDMENT RELATING TO SECTION
6 413.—Paragraph (7) of section 904(h) is amended by
7 striking “as ordinary income under section 1246 or”.

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall take effect as if included in the provision
10 of the American Jobs Creation Act of 2004 to which they
11 relate.

12 **SEC. 19. OTHER CLERICAL CORRECTIONS.**

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

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

18 (c) Section 46 is amended by adding a comma at the
19 end of paragraph (4).

20 (d) Subparagraph (E) of section 50(a)(2) is amended
21 by inserting “, 48A(b)(3), 48B(b)(3), 48C(b)(2), or
22 48D(b)(4)” after “under section 48(b)”.

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

1 (f) Paragraph (2) of section 125(b) is amended by
2 striking “statutory nontaxable benefits” each place it ap-
3 pears and inserting “qualified benefits”.

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

6 (h) Subparagraph (F) of section 163(h)(4) is amend-
7 ed by striking “Veterans Administration or the Rural
8 Housing Administration” and inserting “Department of
9 Veterans Affairs or the Rural Housing Service”.

10 (i) Subsection (a) of section 249 is amended by strik-
11 ing “1563(a)(1)” and inserting “1563(a)(1))”.

12 (j) Paragraphs (8) and (10) of section 280F(d) are
13 each amended by striking “subsection (a)(2)” and insert-
14 ing “subsection (a)(1)”.

15 (k) Clause (iii) of section 402A(c)(4)(E) is amended
16 by striking “403(b)(7)(A)(i)” and inserting
17 “403(b)(7)(A)(ii)”.

18 (l) Subsection (b) of section 858 is amended by strik-
19 ing “857(b)(8)” and inserting “857(b)(9)”.

20 (m) Subparagraph (A) of section 1012(c)(2) is
21 amended by striking “section 1012” and inserting “this
22 section”.

23 (n) The heading for section 1394(f) is amended by
24 striking “DESIGNATED UNDER SECTION 1391(g)”.

1 (o) Paragraphs (1) and (2)(A) of section 1394(f) are
2 each amended by striking “a new empowerment zone facil-
3 ity bond” and inserting “an empowerment zone facility
4 bond”.

5 (p) Subsections (e)(3)(B) and (f)(7)(B) of section
6 4943 are each amended by striking “January 1, 1970”
7 and inserting “January 1, 1971”.

8 (q) Paragraph (2) of section 4982(f) is amended by
9 adding a comma at the end.

10 (r) Paragraph (3) of section 6011(e) is amended by
11 striking “shall require than” and inserting “shall require
12 that”.

13 (s) Subsection (b) of section 6072 is amended by
14 striking “6011(e)(2)” and inserting “6011(c)(2)”.

15 (t) Subsection (d) of section 6104 is amended by re-
16 designating the second paragraph (6) (relating to disclo-
17 sure of reports by Internal Revenue Service) and third
18 paragraph (6) (relating to application to nonexempt chari-
19 table trusts and nonexempt private foundations) as para-
20 graphs (7) and (8), respectively.

21 (u) Subsection (c) of section 6662A is amended by
22 striking “section 6664(d)(2)(A)” and inserting “section
23 6664(d)(3)(A)”.

1 (v) Subparagraph (FF) of section 6724(d)(2) is
2 amended by striking “section 6050W(c)” and inserting
3 “section 6050W(f)”.

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

7 (x) Paragraph (3) of section 13(e) of the Worker,
8 Homeownership, and Business Assistance Act of 2009 is
9 amended by striking “subsection (d)” and inserting “sub-
10 section (c)”.