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(Original Signature of Member)

108TH CONGRESS
1ST SESSION

H. R. _____

IN THE HOUSE OF REPRESENTATIVES

Mr. THOMAS (for himself and Mr. RANGEL) introduced the following bill;
which was 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; ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Tax Technical Corrections Act of 2003”.

6 (b) AMENDMENT OF 1986 CODE.—Except as other-
7 wise expressly provided, whenever in this Act an amend-



1 ment or repeal is expressed in terms of an amendment
2 to, or repeal of, a section or other provision, the reference
3 shall be considered to be made to a section or other provi-
4 sion of the Internal Revenue Code of 1986.

5 (c) TABLE OF CONTENTS.—The table of contents for
6 this Act is as follows:

- Sec. 1. Short title; etc.
- Sec. 2. Amendments related to Jobs and Growth Tax Relief Reconciliation Act of 2003.
- Sec. 3. Amendments related to Job Creation and Worker Assistance Act of 2002.
- Sec. 4. Amendments related to Economic Growth and Tax Relief Reconciliation Act of 2001.
- Sec. 5. Amendment related to Victims of Terrorism Tax Relief Act of 2001.
- Sec. 6. Amendments related to Community Renewal Tax Relief Act of 2000.
- Sec. 7. Amendments related to Taxpayer Relief Act of 1997.
- Sec. 8. Amendment related to Small Business Job Protection Act of 1996.
- Sec. 9. Clerical amendments.

7 **SEC. 2. AMENDMENTS RELATED TO JOBS AND GROWTH**
8 **TAX RELIEF RECONCILIATION ACT OF 2003.**

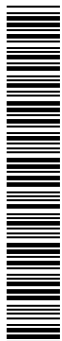
9 (a) AMENDMENTS RELATED TO SECTION 302 OF
10 THE ACT.—

11 (1) Clause (i) of section 1(h)(1)(D) is amended
12 by inserting “(determined without regard to para-
13 graph (11))” after “net capital gain”.

14 (2) Subclause (I) of section 1(h)(11)(B)(iii) is
15 amended—

16 (A) by striking “section 246(c)(1)” and in-
17 sserting “section 246(c)”,

18 (B) by striking “120-day period” and in-
19 sserting “121-day period”, and



1 (C) by striking “90-day period” and insert-
2 ing “91-day period”.

3 (3) Clause (ii) of section 1(h)(11)(D) is amend-
4 ed by striking “an individual” and inserting “a tax-
5 payer to whom this section applies”.

6 (4)(A) Subparagraph (B) of section 854(b)(1)
7 is amended—

8 (i) by striking clauses (iii) and (iv), and
9 (ii) by amending clause (i) to read as fol-
10 lows:

11 “(i) IN GENERAL.—In any case in
12 which—

13 “(I) a dividend is received from a
14 regulated investment company (other
15 than a dividend to which subsection
16 (a) applies),

17 “(II) such investment company
18 meets the requirements of section
19 852(a) for the taxable year during
20 which it paid such dividend, and

21 “(III) the qualified dividend in-
22 come of such investment company for
23 such taxable year is less than 95 per-
24 cent of its gross income,



1 then, in computing qualified dividend in-
2 come, there shall be taken into account
3 only that portion of such dividend des-
4 ignated by the regulated investment com-
5 pany.”.

6 (B) Subparagraph (C) of section 854(b)(1) is
7 amended to read as follows:

8 “(C) LIMITATIONS.—

9 “(i) SUBPARAGRAPH (A).—The aggre-
10 gate amount which may be designated as
11 dividends under subparagraph (A) shall
12 not exceed the aggregate dividends received
13 by the company for the taxable year.

14 “(ii) SUBPARAGRAPH (B).—The aggre-
15 gate amount which may be designated as
16 qualified dividend income under subpara-
17 graph (B) shall not exceed the sum of—

18 “(I) the qualified dividend in-
19 come of the company for the taxable
20 year, and

21 “(II) the amount of any earnings
22 and profits which were distributed by
23 the company for such taxable year in
24 order to comply with the requirements
25 of section 852(a)(2)(B) and accumu-



1 lated in a taxable year with respect to
2 which this part did not apply.”.

3 (C) Paragraph (2) of section 854(b) is amended
4 by striking “as a dividend for purposes of the max-
5 imum rate under section 1(h)(11) and” and insert-
6 ing “as qualified dividend income for purposes of
7 section 1(h)(11) and as dividends for purposes of”.

8 (D) Paragraph (5) of section 854(b) is amend-
9 ed to read as follows:

10 “(5) QUALIFIED DIVIDEND INCOME.—For pur-
11 poses of this subsection, the term ‘qualified dividend
12 income’ has the meaning given such term by section
13 1(h)(11)(B).”.

14 (E) Paragraph (2) of section 857(c) is amended
15 to read as follows:

16 “(2) SECTION (1)(h)(11).—

17 “(A) IN GENERAL.—In any case in
18 which—

19 “(i) a dividend is received from a real
20 estate investment trust (other than a cap-
21 ital gain dividend), and

22 “(ii) such trust meets the require-
23 ments of section 856(a) for the taxable
24 year during which it paid such dividend,



1 then, in computing qualified dividend income,
2 there shall be taken into account only that por-
3 tion of such dividend designated by the real es-
4 tate investment trust.

5 “(B) LIMITATION.—The aggregate amount
6 which may be designated as qualified dividend
7 income under subparagraph (A) shall not ex-
8 ceed the sum of—

9 “(i) the qualified dividend income of
10 the trust for the taxable year,

11 “(ii) the excess of—

12 “(I) the sum of the real estate
13 investment trust taxable income com-
14 puted under section 857(b)(2) for the
15 preceding taxable year and the income
16 subject to tax by reason of the appli-
17 cation of the regulations under section
18 337(d) for such preceding taxable
19 year, over

20 “(II) the sum of the taxes im-
21 posed on the trust for such preceding
22 taxable year under section 857(b)(1)
23 and by reason of the application of
24 such regulations, and



1 “(iii) the amount of any earnings and
2 profits which were—

3 “(I) distributed by the trust for
4 such taxable year in order to comply
5 with the requirements of section
6 857(a)(2)(B), and

7 “(II) accumulated in a taxable
8 year with respect to which this part
9 did not apply.

10 “(C) NOTICE TO SHAREHOLDERS.—The
11 amount of any distribution by a real estate in-
12 vestment trust which may be taken into account
13 as qualified dividend income shall not exceed
14 the amount so designated by the trust in a writ-
15 ten notice to its shareholders mailed not later
16 than 60 days after the close of its taxable year.

17 “(D) QUALIFIED DIVIDEND INCOME.—For
18 purposes of this paragraph, the term ‘qualified
19 dividend income’ has the meaning given such
20 term by section 1(h)(11)(B).”.

21 (F) With respect to any taxable year of a regu-
22 lated investment company or real estate investment
23 trust ending on or before November 30, 2003, the
24 period for providing notice of the qualified dividend
25 amount to shareholders under sections 854(b)(2)



1 and 857(c)(2)(C) of the Internal Revenue Code of
2 1986, as amended by this section, shall not expire
3 before the date on which the statement under sec-
4 tion 6042(c) of such Code is required to be fur-
5 nished with respect to the last calendar year begin-
6 ning in such taxable year.

7 (5) Paragraph (2) of section 302(f) of the Jobs
8 and Growth Tax Relief Reconciliation Act of 2003 is
9 amended to read as follows:

10 “(2) PASS-THRU ENTITIES.—In the case of a
11 pass-thru entity described in subparagraph (A), (B),
12 (C), (D), (E), or (F) of section 1(h)(10) of the In-
13 ternal Revenue Code of 1986, as amended by this
14 Act, the amendments made by this section shall
15 apply to taxable years ending after December 31,
16 2002; except that dividends received by such an enti-
17 ty on or before such date shall not be treated as
18 qualified dividend income (as defined in section
19 1(h)(11)(B) of such Code, as added by this Act).”.

20 (b) EFFECTIVE DATE.—The amendments made by
21 subsection (a) shall take effect as if included in section
22 302 of the Jobs and Growth Tax Relief Reconciliation Act
23 of 2003.



1 **SEC. 3. AMENDMENTS RELATED TO JOB CREATION AND**
2 **WORKER ASSISTANCE ACT OF 2002.**

3 (a) AMENDMENTS RELATED TO SECTION 101 OF
4 THE ACT.—

5 (1) Subparagraph (D) of section 168(k)(2) is
6 amended by adding at the end the following new
7 clauses:

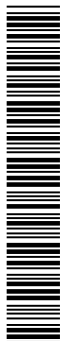
8 “(iii) SYNDICATION.—For purposes of
9 subparagraph (A)(ii), if—

10 “(I) property is originally placed
11 in service after September 10, 2001,
12 by the lessor of such property,

13 “(II) such property is sold by
14 such lessor or any subsequent pur-
15 chaser within 3 months after the date
16 such property was originally placed in
17 service, and

18 “(III) the user of such property
19 after the last sale during such 3-
20 month period remains the same as
21 when such property was originally
22 placed in service,

23 such property shall be treated as originally
24 placed in service not earlier than the date
25 of such last sale.



1 “(iv) LIMITATIONS RELATED TO
2 USERS AND RELATED PARTIES.—The term
3 ‘qualified property’ shall not include any
4 property if—

5 “(I) the user of such property (as
6 of the date on which such property is
7 originally placed in service) or a per-
8 son which is related (within the mean-
9 ing of section 267(b) or 707(b)) to
10 such user or to the taxpayer had a
11 written binding contract in effect for
12 the acquisition of such property at
13 any time before September 11, 2001,
14 or

15 “(II) in the case of property
16 manufactured, constructed, or pro-
17 duced for such user’s or person’s own
18 use, the manufacture, construction, or
19 production of such property began at
20 any time before September 11,
21 2001.”.

22 (2) Clause (ii) of section 168(k)(2)(D) is
23 amended by inserting “clause (iii) and” before “sub-
24 paragraph (A)(ii)”.



1 (b) AMENDMENTS RELATED TO SECTION 102 OF
2 THE ACT.—

3 (1) Subparagraph (H) of section 172(b)(1) is
4 amended by striking “a taxpayer which has”.

5 (2) In the case of a net operating loss for a tax-
6 able year ending during 2001 or 2002—

7 (A) an application under section 6411(a)
8 of the Internal Revenue Code of 1986 with re-
9 spect to such loss shall not fail to be treated as
10 timely filed if filed before November 1, 2002,

11 (B) any election made under section
12 172(b)(3) of such Code may (notwithstanding
13 such section) be revoked before November 1,
14 2002, and

15 (C) any election made under section 172(j)
16 of such Code shall (notwithstanding such sec-
17 tion) be treated as timely made if made before
18 November 1, 2002.

19 (3) Section 102(c)(2) of the Job Creation and
20 Worker Assistance Act of 2002 (Public Law 107–
21 147) is amended by striking “before January 1,
22 2003” and inserting “after December 31, 1990”.

23 (4)(A) Subclause (I) of section 56(d)(1)(A)(i) is
24 amended by striking “attributable to carryovers”.



1 (B) Subclause (I) of section 56(d)(1)(A)(ii) is
2 amended—

3 (i) by striking “for taxable years” and in-
4 serting “from taxable years”, and

5 (ii) by striking “carryforwards” and insert-
6 ing “carryovers”.

7 (c) AMENDMENTS RELATED TO SECTION 301 OF
8 THE ACT.—

9 (1) Subparagraph (D) of section 1400L(a)(2) is
10 amended—

11 (A) by striking “subchapter B” and insert-
12 ing “subchapter A”, and

13 (B) in clause (ii), by striking “subpara-
14 graph (B)” and inserting “this paragraph”.

15 (2) Subparagraph (D) of section 1400L(b)(2) is
16 amended by inserting “, and clause (iv) thereof shall
17 be applied by substituting ‘qualified New York Lib-
18 erty Zone property’ for ‘qualified property’” before
19 the period at the end.

20 (3) Subsection (c) of section 1400L is amended
21 by adding at the end the following new paragraph:

22 “(5) ELECTION OUT.—For purposes of this
23 subsection, rules similar to the rules of section
24 168(k)(2)(C)(iii) shall apply.”.



1 (4) Paragraph (2) of section 1400L(f) is
2 amended by inserting before the period “, deter-
3 mined without regard to subparagraph (C)(i) there-
4 of”.

5 (d) AMENDMENT RELATED TO SECTION 405 OF THE
6 ACT.—The last sentence of section 4006(a)(3)(E)(iii)(IV)
7 of the Employee Retirement Income Security Act of 1974
8 (29 U.S.C. 1306(a)(3)(E)(iii)(IV)) is amended—

9 (1) by inserting “or this subparagraph” after
10 “this clause” both places it appears, and

11 (2) by inserting “(other than sections 4005,
12 4010, 4011, and 4043)” after “subsections”.

13 (e) AMENDMENT RELATED TO SECTION 411 OF THE
14 ACT.—Subparagraph (B) of section 411(c)(2) of the Job
15 Creation and Worker Assistance Act of 2002 is amended
16 by striking “Paragraph (2)” and inserting “Paragraph
17 (1)”.

18 (f) EFFECTIVE DATE.—The amendments made by
19 this section shall take effect as if included in the provisions
20 of the Job Creation and Worker Assistance Act of 2002
21 to which they relate.



1 **SEC. 4. AMENDMENTS RELATED TO ECONOMIC GROWTH**
2 **AND TAX RELIEF RECONCILIATION ACT OF**
3 **2001.**

4 (a) AMENDMENT RELATED TO SECTION 401 OF THE
5 ACT.—Clause (i) of section 530(d)(2)(C) is amended by
6 striking “higher” after “qualified”.

7 (b) AMENDMENTS RELATED TO SECTION 611 OF
8 THE ACT.—

9 (1) Paragraph (3) of section 45A(c) is amended
10 by inserting “, except that the base period taken
11 into account for purposes of such adjustment shall
12 be the calendar quarter beginning October 1, 1993”
13 before the period at the end.

14 (2) Subparagraph (A) of section 415(d)(4) is
15 amended by adding at the end the following new
16 sentence: “This subparagraph shall also apply for
17 purposes of any provision of this title that provides
18 for adjustments in accordance with the method con-
19 tained in this subsection, except to the extent pro-
20 vided in such provision.”.

21 (c) AMENDMENT RELATED TO SECTION 614 OF THE
22 ACT.—Clause (ii) of section 4972(c)(6)(A) is amended to
23 read as follows:

24 “(ii) the amount of contributions de-
25 scribed in section 401(m)(4)(A), or”.



1 (d) AMENDMENT RELATED TO SECTION 637 OF THE
2 ACT.—Section 408(p)(6)(A)(i) is amended by adding at
3 the end the following new sentence: “For purposes of the
4 preceding sentence, amounts described in section
5 6051(a)(3) shall be determined without regard to section
6 3401(a)(3).”.

7 (e) AMENDMENT RELATED TO SECTION 641 OF THE
8 ACT.—Subparagraph (B) of section 403(a)(4) is amended
9 to read as follows:

10 “(B) CERTAIN RULES MADE APPLICA-
11 BLE.—The rules of paragraphs (2) through (7)
12 and (9) of section 402(c) and section 402(f)
13 shall apply for purposes of subparagraph (A).”.

14 (f) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect as if included in the provisions
16 of the Economic Growth and Tax Relief Reconciliation Act
17 of 2001 to which they relate.

18 **SEC. 5. AMENDMENT RELATED TO VICTIMS OF TERRORISM**

19 **TAX RELIEF ACT OF 2001.**

20 (a) AMENDMENT RELATED TO SECTION 201 OF THE
21 ACT.—Subparagraph (A) of section 6103(i)(7) is amended
22 by adding at the end the following new clause:

23 “(v) TAXPAYER IDENTITY.—For pur-
24 poses of this subparagraph, a taxpayer’s



1 identity shall not be treated as taxpayer
2 return information.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall take effect as if included in section
5 201 of the Victims of Terrorism Tax Relief Act of 2001.

6 **SEC. 6. AMENDMENTS RELATED TO COMMUNITY RENEWAL**
7 **TAX RELIEF ACT OF 2000.**

8 (a) AMENDMENTS RELATED TO SECTION 401 OF
9 THE ACT.—

10 (1) Subsection (c) of section 1234B is amended
11 by adding at the end the following new sentence:
12 “The Secretary may prescribe regulations regarding
13 the status of contracts the values of which are deter-
14 mined directly or indirectly by reference to any index
15 which becomes (or ceases to be) a narrow-based se-
16 curity index (as defined for purposes of section
17 1256(g)(6)).”.

18 (2) Paragraph (6) of section 1256(g) is amend-
19 ed by adding at the end the following new sentence:
20 “The Secretary may prescribe regulations regarding
21 the status of options the values of which are deter-
22 mined directly or indirectly by reference to any index
23 which becomes (or ceases to be) a narrow-based se-
24 curity index (as so defined).”.



1 (b) EFFECTIVE DATE.—The amendments made by
2 subsection (a) shall take effect as if included in section
3 401 of the Community Renewal Tax Relief Act of 2000.

4 **SEC. 7. AMENDMENTS RELATED TO TAXPAYER RELIEF ACT**
5 **OF 1997.**

6 (a) AMENDMENT RELATED TO SECTION 211 OF THE
7 ACT.—Subparagraph (B) of section 529(c)(5) is amended
8 to read as follows:

9 “(B) TREATMENT OF DESIGNATION OF
10 NEW BENEFICIARY.—The taxes imposed by
11 chapters 12 and 13 shall apply to a transfer by
12 reason of a change in the designated beneficiary
13 under the program (or a rollover to the account
14 of a new beneficiary) unless the new beneficiary
15 is—

16 “(i) assigned to the same generation
17 as (or a higher generation than) the old
18 beneficiary (determined in accordance with
19 section 2651), and

20 “(ii) a member of the family of the
21 old beneficiary.”.

22 (b) AMENDMENT RELATED TO SECTION 213 OF THE
23 ACT.—Clause (iii) of section 530(d)(4)(B) is amended by
24 striking “account holder” and inserting “designated bene-
25 ficiary”.



1 (c) AMENDMENTS RELATED TO SECTION 1001 OF
2 THE ACT.—

3 (1) Paragraph (2) of section 1259(c) is amend-
4 ed by striking “The term ‘constructive sale’ shall not
5 include any contract” and inserting “A taxpayer
6 shall not be treated as having made a constructive
7 sale solely because the taxpayer enters into a con-
8 tract”.

9 (2) Subparagraphs (A) and (B)(i) of section
10 1259(c)(3) are each amended by striking “be treated
11 as a constructive sale” and inserting “cause a con-
12 structive sale”.

13 (3) Clause (i) of section 1259(c)(3)(A) is
14 amended by striking “before the end of” and insert-
15 ing “on or before”.

16 (4) Clause (ii) of section 1259(c)(3)(B) is
17 amended by striking “substantially similar”.

18 (5) Subclause (I) of section 1259(c)(3)(B)(ii) is
19 amended to read as follows:

20 “(I) which would (but for this
21 subparagraph) cause the requirement
22 of subparagraph (A)(iii) not to be met
23 with respect to the transaction de-
24 scribed in clause (i) of this subpara-
25 graph,”.



1 (6) Subclause (II) of such section is amended
2 by inserting “on or” before “before the 30th day”.

3 (7) The heading for subparagraph (B) of sec-
4 tion 1259(c)(3) is amended by striking “POSITIONS
5 WHICH ARE REESTABLISHED” and inserting “CER-
6 TAIN CLOSED TRANSACTIONS WHERE RISK OF LOSS
7 ON APPRECIATED FINANCIAL POSITION DIMIN-
8 ISHED”.

9 (d) AMENDMENTS RELATED TO SECTION 1015 OF
10 THE ACT.—

11 (1) Section 246(c)(1)(A) is amended by striking
12 “90-day period” and inserting “91-day period”.

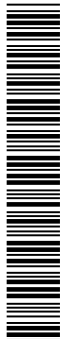
13 (2) Section 246(c)(2)(B) is amended—

14 (A) by striking “180-day period” and in-
15 serting “181-day period”, and

16 (B) by striking “90-day period” and in-
17 serting “91-day period”.

18 (e) AMENDMENT RELATED TO SECTION 1031 OF
19 THE ACT.—Section 4261(e)(4) is amended by adding at
20 the end the following new subparagraph:

21 “(D) SPECIAL RULE FOR AMOUNTS PAID
22 FOR DOMESTIC SEGMENTS BEGINNING AFTER
23 2002.—If an amount is paid during a calendar
24 year for a domestic segment beginning in a
25 later calendar year, then the rate of tax under



1 subsection (b) on such amount shall be the rate
2 in effect for the calendar year in which such
3 amount is paid.”

4 (f) AMENDMENTS RELATED TO SECTION 1053 OF
5 THE ACT.—

6 (1) Section 901(k)(1)(A)(i) is amended by
7 striking “30-day period” and inserting “31-day pe-
8 riod”.

9 (2) Section 901(k)(3)(B) is amended—

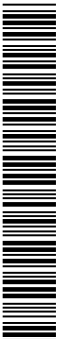
10 (A) by striking “90-day period” and in-
11 sserting “91-day period”, and

12 (B) by striking “30-day period” and in-
13 sserting “31-day period”.

14 (g) EFFECTIVE DATE.—

15 (1) IN GENERAL.—Except as provided in para-
16 graph (2), the amendments made by this section
17 shall take effect as if included in the provisions of
18 the Taxpayer Relief Act of 1997 to which they re-
19 late.

20 (2) AMENDMENTS RELATED TO SECTION
21 1031.—The amendment made by subsection (e) shall
22 apply to segments beginning after December 31,
23 2002.



1 **SEC. 8. AMENDMENT RELATED TO SMALL BUSINESS JOB**
2 **PROTECTION ACT OF 1996.**

3 (a) AMENDMENT RELATED TO SECTION 1307.—Sub-
4 section (b) of section 1377 (relating to post-termination
5 transition period) is amended by adding at the end the
6 following new paragraph:

7 “(3) SPECIAL RULES FOR AUDIT RELATED
8 POST-TERMINATION TRANSITION PERIODS.—

9 “(A) NO APPLICATION TO CARRYOVERS.—
10 Paragraph (1)(B) shall not apply for purposes
11 of section 1366(d)(3).

12 “(B) LIMITATION ON APPLICATION TO DIS-
13 TRIBUTIONS.—Paragraph (1)(B) shall apply to
14 a distribution described in section 1371(e) only
15 to the extent that the amount of such distribu-
16 tion does not exceed the aggregate increase (if
17 any) in the accumulated adjustments account
18 (within the meaning of section 1368(e)) by rea-
19 son of the adjustments referred to in such para-
20 graph.”.

21 (b) EFFECTIVE DATE.—The amendment made by
22 this section shall take effect as if included in section 1307
23 of the Small Business Job Protection Act of 1996.

24 **SEC. 9. CLERICAL AMENDMENTS.**

25 (a) Subclause (II) of section 1(g)(7)(B)(ii) is amend-
26 ed by striking “10 percent.” and inserting “10 percent”.



1 (b) Section 1(h)(6)(A)(ii) is amended—

2 (1) in subclause (I), by striking “(5)(B)” and
3 inserting “(4)(B)”, and

4 (2) in subclause (II), by striking “(5)(A)” and
5 inserting “(4)(A)”.

6 (c) Section 72(f) is amended by striking “Economic
7 Growth and Tax Relief Reconciliation Act of 2001” and
8 inserting “Economic Growth and Tax Relief Reconcili-
9 ation Act of 2001”.

10 (d) Clause (ii) of section 168(k)(2)(D) is amended—

11 (1) by inserting “is” after “if property”, and

12 (2) by striking “is” in subclause (I).

13 (e) The heading for subparagraph (F) of section
14 168(k)(2) is amended by striking “MINIUMUM” and insert-
15 ing “MINIMUM”.

16 (f) Section 246A(b)(1) is amended by striking “sec-
17 tion 243(c)(4)” and inserting “section 243(d)(4)”.

18 (g) Section 403(b)(7)(A)(ii) is amended by striking
19 “section 3121(a)(1)(D)” and inserting “section
20 3121(a)(5)(D)”.

21 (h) Section 408(a)(1) is amended by striking
22 “457(e)(16)” and inserting “457(e)(16),”.

23 (i) Paragraph (2) of section 408(n) is amended by
24 striking “section 101(6)” and inserting “paragraph (6) or
25 (7) of section 101”.



1 (j) Section 416(i)(1)(A) is amended in the matter fol-
2 lowing clause (iii) by striking “in the case of plan years”
3 and inserting “In the case of plan years”.

4 (k) The item relating to section 1234B in the table
5 of sections for part IV of subchapter P of chapter 1 is
6 amended to read as follows:

“Sec. 1234B. Gains or losses from securities futures contracts.”.

7 (l) Subsection (h) of section 1296 is amended by
8 striking “paragraphs (2) and (3) of section 851(b)” and
9 inserting “section 851(b)(2)”.

10 (m) The table of sections for part II of subchapter
11 A of chapter 11 is amended by inserting after the item
12 relating to section 2010 the following new item:

“Sec. 2011. Credit for State death taxes.”.

13 (n) The table of sections for subchapter A of chapter
14 13 is amended by inserting after the item relating to sec-
15 tion 2603 the following new item:

“Sec. 2604. Credit for certain State taxes.”.

16 (o) Subsection (c) of section 4973 is amended by
17 striking “subsection (a)(2)” and inserting “subsection
18 (a)(3)”.

19 (p) Paragraph (4) of section 6103(p) is amended by
20 striking “subsection (l)(16) or (17)” each place it appears
21 and inserting “subsection (l)(16) or (18)”.

22 (q) Subsection (c) of section 156 of the Community
23 Renewal Tax Relief Act of 2000 (114 Stat. 2763A–623)



1 is amended in the first sentence by inserting “than” after
2 “not later”.

3 (r) Paragraph (6) of section 1(a) of Public Law 107–
4 22 shall be applied by substituting “part VIII” for “part
5 VII” in such paragraph.

6 (s) Subparagraph (A) of section 1(b)(3) of Public
7 Law 107–22 shall be applied by substituting “EDU-
8 CATIONAL” for “EDUCATION” in the matter preceding sub-
9 paragraph (A) in such section.

10 (t) Paragraph (1) of section 204(e) of the Railroad
11 Retirement and Survivors’ Improvement Act of 2001 shall
12 be applied by substituting “Section 24(d)(2)(A)(iii)” for
13 “Section 24(d)(3)(A)(iii)” in such paragraph.

14 (u) Paragraph (2) of section 412(b) of the Economic
15 Growth and Tax Relief Reconciliation Act of 2001 shall
16 be applied by substituting “Section 221(f)(1)” for “Sec-
17 tion 221(g)(1)” in such paragraph.

18 (v) Subsection (b) of section 531 of the Economic
19 Growth and Tax Relief Reconciliation Act of 2001 shall
20 be applied by substituting “section” for “subsection” in
21 such subsection.

22 (w) Paragraph (3) of section 619(c) of the Economic
23 Growth and Tax Relief Reconciliation Act of 2001 shall
24 be applied by substituting “after the item relating to sec-
25 tion 45D” for “at the end” in such paragraph.



1 (x) Paragraph (3) of section 652(b) of the Economic
2 Growth and Tax Relief Reconciliation Act of 2001 shall
3 be applied by inserting “each place it appears” before “in
4 the next to last sentence” in such paragraph.

