

**MOTION TO RECOMMIT H.R. 674 WITH  
INSTRUCTIONS  
OFFERED BY M . \_\_\_\_\_**

M \_\_\_\_\_ moves to recommit the bill H.R. 674 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Strike all after the enacting clause and insert the following:

1 **SECTION 1. DENIAL OF RELIEF TO COMPANIES FOUND DE-**  
2 **LINQUENT IN PAYING THEIR FEDERAL**  
3 **TAXES.**

4 (a) IN GENERAL.—Paragraph (1) of section 3402(t)  
5 of the Internal Revenue Code of 1986 is amended by strik-  
6 ing “any person providing” and inserting “any Federal  
7 tax delinquent which provides”.

8 (b) FEDERAL TAX DELINQUENT.—Subsection (t) of  
9 section 3402 of such Code is amended by redesignating  
10 paragraph (3) as paragraph (4) and by inserting after  
11 paragraph (2) the following new paragraph:

12 “(3) FEDERAL TAX DELINQUENT.—The term  
13 ‘Federal tax delinquent’ means any person who owes

1 a delinquent tax debt (as defined in section  
2 6103(l)(22)(C)).”.

3 (c) CONFORMING AMENDMENT.—Subsection (t) of  
4 section 3402 of such Code is amended by inserting “TO  
5 FEDERAL TAX DELINQUENTS” after “PAYMENTS MADE  
6 BY GOVERNMENT ENTITIES” in the heading thereof.

7 (d) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to payments made after December  
9 31, 2011.

