

AMENDMENT TO H.R. 8
OFFERED BY MR. POSEY OF FLORIDA

Page 5, after line 19, add the following new section:

1 **SEC. 6. PROHIBITION ON TREASURY REGULATIONS WITH**
2 **RESPECT TO INFORMATION REPORTING ON**
3 **CERTAIN INTEREST PAID TO NONRESIDENT**
4 **ALIENS.**

5 Except to the extent provided in Treasury Regula-
6 tions as in effect on February 21, 2011, the Secretary of
7 the Treasury shall not require (by regulation or otherwise)
8 that an information return be made by a payor of interest
9 in the case of interest—

10 (1) which is described in section 871(i)(2)(A) of
11 the Internal Revenue Code of 1986, and

12 (2) which is paid—

13 (A) to a nonresident alien, and

14 (B) on a deposit maintained at an office
15 within the United States.

