

110TH CONGRESS
1ST SESSION

H. R. 3735

To amend the Internal Revenue Code of 1986 to extend the look-through treatment of payments between related controlled foreign corporations.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 2, 2007

Mr. TANNER (for himself, Mrs. JONES of Ohio, Mr. DAVIS of Alabama, and Mr. LARSON of Connecticut) 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 extend the look-through treatment of payments between related controlled foreign corporations.

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. LOOK-THROUGH TREATMENT OF PAYMENTS**
4 **BETWEEN RELATED CONTROLLED FOREIGN**
5 **CORPORATIONS.**

6 Subparagraph (B) of section 954(c)(6) of the Inter-
7 nal Revenue Code of 1986 (relating to look-thru rule for
8 related controlled foreign corporations) is amended by

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1 striking “January 1, 2009” and inserting “January 1,
2 2014”.

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