

111TH CONGRESS
1ST SESSION

H. R. 2098

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

APRIL 23, 2009

Mr. TANNER (for himself, Mr. LARSON of Connecticut, and Mr. BOUSTANY) 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. EXTENSION OF LOOK-THROUGH TREATMENT**
4 **OF PAYMENTS BETWEEN RELATED CON-**
5 **TROLLED FOREIGN CORPORATIONS.**

6 Subparagraph (C) of section 954(c)(6) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “Janu-
8 ary 1, 2010” and inserting “January 1, 2015”.