

(c) MODIFICATION OF INCOME LIMITATION.—Subsection (b) of section 36 of the Internal Revenue Code of 1986 is amended—

(1) by striking “\$150,000” in paragraph (2)(A)(i)(II) and inserting “\$300,000”, and  
(2) by striking “\$75,000” in such paragraph (2)(A)(i)(II) and inserting “\$150,000”.

(d) WAIVER OF ACCELERATED RECAPTURE FOR MEMBERS OF THE ARMED FORCES.—Paragraph (4) of section 36(f) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) RELOCATION OF MEMBERS OF THE ARMED FORCES.—Paragraph (2) shall not apply in the case of a member of the Armed Forces of the United States on active duty who moves pursuant to a military order and incident to a permanent change of station.”.

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to residences purchased on or after the date of the enactment of this Act.

(2) EXTENSION.—The amendments made by subsection (b) shall apply to residences purchased after November 30, 2009.

**SEC. \_\_\_\_ . PROVISIONS TO ENHANCE THE ADMINISTRATION OF THE FIRST-TIME HOMEBUYER TAX CREDIT.**

(a) AGE LIMITATION.—

(1) IN GENERAL.—Subsection (b) of section 36 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) AGE LIMITATION.—No credit shall be allowed under subsection (a) with respect to the purchase of any residence unless the taxpayer has attained age 18 as of the date of such purchase. In the case of any taxpayer who is married (within the meaning of section 7703), the taxpayer shall be treated as meeting the age requirement of the preceding sentence if the taxpayer or the taxpayer’s spouse meets such age requirement.”.

(2) CONFORMING AMENDMENT.—Subsection (g) of section 36 of such Code, as amended by this Act, is amended by striking “subsections (c) and (f)(4)(D)” each place it appears and inserting “subsection (b)(3), (c), and (f)(4)(D)”.

(b) DOCUMENTATION REQUIREMENT.—Subsection (d) of section 36 of such Code is amended by striking “or” at the end of paragraph (1), by striking the period at the end of paragraph (2) and inserting “, or”, and by adding at the end the following new paragraph:

“(3) the taxpayer fails to attach to the return of tax for such taxable year a properly executed copy of the settlement statement used to complete such purchase.”.

(c) RESTRICTION ON MARRIED INDIVIDUAL ACQUIRING RESIDENCE FROM FAMILY OF SPOUSE.—Clause (i) of section 36(c)(2)(A) of such Code, as redesignated by this Act, is amended by inserting “(or, if married, such individual’s spouse)” after “person acquiring such property”.

(d) CERTAIN ERRORS WITH RESPECT TO THE FIRST-TIME HOMEBUYER TAX CREDIT TREATED AS MATHEMATICAL OR CLERICAL ERRORS.—Paragraph (2) of section 6213(g) of such Code is amended by striking “and” at the end of subparagraph (M), by striking the period at the end of subparagraph (N) and inserting “, and”, and by inserting after subparagraph (N) the following new subparagraph:

“(O) an entry on a return claiming the credit under section 36 if—

“(i) the Secretary obtains information from the person issuing the TIN of the taxpayer that indicates that the taxpayer does not meet the age requirement of section 36(b)(3),

“(ii) information provided to the Secretary by the taxpayer on an income tax return for

at least one of the 2 preceding taxable years is inconsistent with eligibility for such credit, or

“(iii) the taxpayer fails to attach to the return the form described in section 36(d)(3).”.

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to purchases after the date of the enactment of this Act.

(2) DOCUMENTATION REQUIREMENT.—The amendments made by subsection (b) shall apply to returns for taxable years ending after the date of the enactment of this Act.

(3) TREATMENT AS MATHEMATICAL AND CLERICAL ERRORS.—The amendments made by subsection (d) shall apply to returns for taxable years ending on or after April 9, 2008.

**SEC. \_\_\_\_ . CERTAIN TAX RETURN PREPARERS REQUIRED TO FILE RETURNS ELECTRONICALLY.**

(a) IN GENERAL.—Subsection (e) of section 6011 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) SPECIAL RULE FOR TAX RETURN PREPARERS.—

“(A) IN GENERAL.—The Secretary shall require that any individual income tax return prepared by a tax return preparer be filed on magnetic media if—

“(i) such return is filed by such tax return preparer, and

“(ii) such tax return preparer is a specified tax return preparer for the calendar year during which such return is filed.

“(B) SPECIFIED TAX RETURN PREPARER.—For purposes of this paragraph, the term ‘specified tax return preparer’ means, with respect to any calendar year, any tax return preparer unless such preparer reasonably expects to file 100 or fewer individual income tax returns during such calendar year.

“(C) INDIVIDUAL INCOME TAX RETURN.—For purposes of this paragraph, the term ‘individual income tax return’ means any return of the tax imposed by subtitle A on individuals, estates, or trusts.”.

(b) CONFORMING AMENDMENT.—Paragraph (1) of section 6011(e) of such Code is amended by striking “The Secretary may not” and inserting “Except as provided in paragraph (3), the Secretary may not”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns filed after December 31, 2010.

**SEC. \_\_\_\_ . EXPANSION OF INFORMATION REPORTING REQUIREMENTS.**

(a) IN GENERAL.—Section 6041 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsections:

“(h) APPLICATION TO CORPORATIONS.—Notwithstanding any regulation prescribed by the Secretary before the date of the enactment of this subsection, for purposes of this section the term ‘person’ includes any corporation that is not an organization exempt from tax under section 501(a).

“(i) REGULATIONS.—The Secretary may prescribe such regulations and other guidance as may be appropriate or necessary to carry out the purposes of this section, including rules to prevent duplicative reporting of transactions.”.

(b) PAYMENTS FOR PROPERTY AND OTHER GROSS PROCEEDS.—Subsection (a) of section 6041 of the Internal Revenue Code of 1986 is amended—

(1) by inserting “amounts in consideration for property,” after “wages,”

(2) by inserting “gross proceeds,” after “emoluments, or other”, and

(3) by inserting “gross proceeds,” after “setting forth the amount of such”.

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

NOTICES OF HEARINGS

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Committee on Energy and Natural Resources Subcommittee on National Parks.

The hearing will be held on Wednesday, November 4, 2009, at 2:30 p.m., in room SD-366 of the Dirksen Senate Office Building.

The purpose of the hearing is to receive testimony on the following bills:

S. 1369, to amend the Wild and Scenic Rivers Act to designate segments of the Molalla River in the State of Oregon, as components of the National Wild and Scenic Rivers System, and for other purposes;

S. 1405, to redesignate the Longfellow National Historic Site, Massachusetts, as the “Longfellow House-Washington’s Headquarters National Historic Site”;

S. 1413, to amend the Adams National Historical Park Act of 1998 to include the Quincy Homestead within the boundary of the Adams National Historical Park, and for other purposes;

S. 1767 and H.R. 1121, to authorize a land exchange to acquire land for the Blue Ridge Parkway from the Town of Blowing Rock, North Carolina, and for other purposes;

S. Res. 275, honoring the Minute Man National Historical Park on the occasion of its 50th anniversary;

H.R. 2802, to provide for an extension of the legislative authority of the Adams Memorial Foundation to establish a commemorative work in honor of former President John Adams and his legacy, and for other purposes; and

H.R. 3113, to amend the Wild and Scenic Rivers Act to designate a segment of the Elk River in the State of West Virginia for study for potential addition to the National Wild and Scenic Rivers System, and for other purposes.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record should send it to the Committee on Energy and Natural Resources, United States Senate, Washington, DC 20510-6150, or by email to [allison\\_seyferth@energy.senate.gov](mailto:allison_seyferth@energy.senate.gov).

For further information, please contact David Brooks at (202) 224-9863 or Allison Seyferth at (202) 224-4905.

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that the hearing before the Subcommittee on Public Lands and Forests to receive testimony on managing Federal forests in response to climate change, including for natural resource adaptation and carbon sequestration has been rescheduled.

The rescheduled hearing will be held on Wednesday, November 18, 2009, at 2:30 p.m., in room SD-366 of the Dirksen Senate Office Building.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those

wishing to submit written testimony for the hearing record should send it to the Committee on Energy and Natural Resources, United States Senate, Washington, DC 20510-6150, or by email to: allison\_seyferth@energy.senate.gov.

For further information, please contact Scott Miller at (202) 224-5488 or Allison Seyferth at (202) 224-4905.

#### AUTHORITY FOR COMMITTEES TO MEET

##### COMMITTEE ON ARMED SERVICES

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on October 22, 2009, at 9:30 a.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be authorized to meet during the session of the Senate on October 22, 2009.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON FOREIGN RELATIONS

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on October 22, 2009, at 10 a.m., to hold a hearing entitled "NATO: A Strategic Concept for Transatlantic Security."

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON FOREIGN RELATIONS

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on October 22, 2009, at 3 p.m., to hold a members briefing entitled "Status Report on Iran."

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet, during the session of the Senate, to conduct a hearing entitled "Keeping America's Families Safe: Reforming the Food Safety System" on October 22, 2009. The hearing will commence at 10 a.m. in room 430 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on October 22, 2009, at 10 a.m. to conduct a hearing entitled "Presidential

Advice and Senate Consent: The Past, Present, and Future of Policy Czars."

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON INDIAN AFFAIRS

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on Indian Affairs be authorized to meet during the session of the Senate on October 22, 2009, at 2:15 p.m. in Room 628 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON THE JUDICIARY

Mr. LEVIN. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate, on October 22, 2009, at 10 a.m., in SD-226 of the Dirksen Senate Office Building, to conduct an executive business meeting.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SELECT COMMITTEE ON INTELLIGENCE

Mr. LEVIN. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on October 22, 2009, at 2:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### MEDAL OF HONOR COMMEMORATIVE COIN ACT OF 2009

Mr. REID. Mr. President, I ask unanimous consent the Banking Committee be discharged from further consideration of H.R. 1209.

The PRESIDING OFFICER. Without objection, it is so ordered.

The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 1209) to require the Secretary of the Treasury to mint coins in recognition and celebration of the establishment of the Medal of Honor in 1861, America's highest award for valor in action against an enemy force which can be bestowed upon an individual serving in the Armed Services of the United States, to honor the American military men and women who have been recipients of the Medal of Honor, and to promote awareness of what the Medal of Honor represents and how ordinary Americans, through courage, sacrifice, selfless service and patriotism, can challenge fate and change the course of history.

There being no objection, the Senate proceeded to consider the bill.

Mr. REID. Mr. President, I ask unanimous consent the bill be read a third time and passed, the motion to reconsider be laid on the table, with no intervening action or debate, and any statements be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (H.R. 1209) was ordered to a third reading, was read the third time, and passed.

PROCLAIMING CASIMIR PULASKI TO BE AN HONORARY CITIZEN OF THE UNITED STATES POSTHUMOUSLY

Mr. REID. I now ask we proceed to H.J. Res. 26, after the Judiciary Committee is so discharged.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the joint resolution by title. The legislative clerk read as follows:

A joint resolution (H.J. Res. 26) proclaiming Casimir Pulaski to be an honorary citizen of the United States posthumously.

There being no objection, the Senate proceeded to consider the joint resolution.

Mr. DURBIN. Mr. President, October 11, 2009, marked the 230th anniversary of the death of General Casimir Pulaski, a man who made the ultimate sacrifice in pursuit of American independence.

In March, I introduced S.J. Res. 12 to grant honorary posthumous citizenship to General Pulaski. The Senate passed my resolution unanimously. Recently, the House of Representatives passed H.J. Res. 26, the House's version of this resolution, which was introduced by Representative DENNIS KUCINICH. Today, the Senate will consider H.J. Res. 26 and I urge my colleagues to support it.

I would like to thank Senator LISA MURKOWSKI, the lead Republican cosponsor of S.J. Res. 12, as well as the resolution's other cosponsors, Senators MIKULSKI, CARDIN, WHITEHOUSE, DODD, BROWN, BURRIS, and PRYOR. I would especially like to thank the Polish Legion of American Veterans, U.S.A., for their longstanding and tireless support for this resolution.

This resolution is a long overdue tribute to a man who gave his life to the cause of American freedom, a man who is often referred to as the "Father of the American Cavalry."

General Pulaski was born in Warsaw, Poland, and became a Polish national hero for his struggles against Russian domination. His opposition to Russian influence and participation in an unsuccessful rebellion against Russia led to his exile from Poland.

Seeking refuge, Pulaski traveled to France, where he met Benjamin Franklin and was inspired to join the Continental Army in its fight for American independence. Franklin recommended Pulaski to General George Washington as "an officer renowned throughout Europe for the courage and bravery he displayed in defense of his country's freedom."

On September 11, 1777, Casimir Pulaski fought with distinction in the Battle of Brandywine, where his bravery and military skill helped to avert American defeat and save the life of George Washington. Upon Washington's recommendation, the Continental Congress promoted Pulaski to General and appointed him General of the Cavalry. That same year, Casimir Pulaski wrote to Washington, "I came here, where freedom is being defended, to serve it, and to live or die for it."