

114TH CONGRESS  
2D SESSION

# S. 2775

To amend the Internal Revenue Code of 1986 to make technical corrections,  
and for other purposes.

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IN THE SENATE OF THE UNITED STATES

APRIL 11, 2016

Mr. HATCH (for himself and Mr. WYDEN) introduced the following bill; which  
was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make  
technical corrections, and for other purposes.

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. SHORT TITLE; TABLE OF CONTENTS; ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the  
5 “Technical Corrections Act of 2016”.

6 (b) AMENDMENT.—Except as otherwise expressly  
7 provided, whenever in this Act an amendment or repeal  
8 is expressed in terms of an amendment to, or repeal of,  
9 a section or other provision, the reference shall be consid-

1 ered to be made to a section or other provision of the In-  
 2 ternal Revenue Code of 1986.

3 (c) TABLE OF CONTENTS.—The table of contents for  
 4 this Act is as follows:

- Sec. 1. Short title; table of contents; etc.
- Sec. 2. Amendments relating to Protecting Americans from Tax Hikes Act of 2015.
- Sec. 3. Amendment relating to Consolidated Appropriations Act, 2016.
- Sec. 4. Amendments relating to Fixing America’s Surface Transportation Act.
- Sec. 5. Amendments relating to Surface Transportation and Veterans Health Care Choice Improvement Act of 2015.
- Sec. 6. Amendments relating to Stephen Beck, Jr., ABLE Act of 2014.
- Sec. 7. Amendment relating to American Taxpayer Relief Act of 2012.
- Sec. 8. Amendment relating to United States–Korea Free Trade Agreement Implementation Act.
- Sec. 9. Clerical corrections.
- Sec. 10. Deadwood-related provisions.

5 **SEC. 2. AMENDMENTS RELATING TO PROTECTING AMERI-**  
 6 **CANS FROM TAX HIKES ACT OF 2015.**

7 (a) AMENDMENT RELATING TO SECTION 105.—Sec-  
 8 tion 132(f)(6)(A) is amended by striking the second sen-  
 9 tence.

10 (b) AMENDMENTS RELATING TO SECTION 121.—  
 11 Section 41(c) is amended—

12 (1) by striking paragraph (4), and

13 (2) by striking the last sentence of paragraph

14 (5)(C).

15 (c) AMENDMENTS RELATING TO SECTION 143.—

16 (1) Section 168(k)(2)(B)(i)(III) is amended by  
 17 inserting “binding” before “contract”.

18 (2) Section 168(k)(5)(F) is amended—

1 (A) by striking “(or is grafted to a plant  
2 that has already been planted before such  
3 date)”,

4 (B) by inserting “or grafted” after “which  
5 is planted”, and

6 (C) by striking “(or so grafted)” in clauses  
7 (i) and (ii) and inserting “or grafted”.

8 (3) Section 168(k)(6) is amended to read as fol-  
9 lows:

10 “(6) PHASE-DOWN.—In the case of qualified  
11 property placed in service by the taxpayer after De-  
12 cember 31, 2017 (December 31, 2018, in the case  
13 of property described in subparagraph (2)(B) or  
14 (C)), paragraph (1)(A) shall be applied by sub-  
15 stituting for ‘50 percent’—

16 “(A) ‘40 percent’ in the case of—

17 “(i) property placed in service in 2018  
18 (other than property described in subpara-  
19 graph (2)(B) or (C)), and

20 “(ii) property described in subpara-  
21 graph (2)(B) or (C) which is placed in  
22 service in 2019, and

23 “(B) ‘30 percent’ in the case of—

1 “(i) property placed in service in 2019  
2 (other than property described in subpara-  
3 graph (2)(B) or (C)), and

4 “(ii) property described in subpara-  
5 graph (2)(B) or (C) which is placed in  
6 service in 2020.”.

7 (4) Section 168(k)(7) is amended by striking  
8 “paragraphs (1) and (2)(F)” and inserting “para-  
9 graphs (1), (2)(F), and (4)”.

10 (d) AMENDMENTS RELATING TO SECTION 202.—

11 (1) Section 6722(c)(3)(A) is amended by strik-  
12 ing “filed” in the flush matter at the end and insert-  
13 ing “furnished”.

14 (2) Section 202(e) of the Protecting Americans  
15 from Tax Hikes Act of 2015 is amended by striking  
16 “provided” and inserting “furnished”.

17 (e) AMENDMENTS RELATING TO SECTION 203.—

18 (1) Section 6109(i)(1)(B) is amended by strik-  
19 ing “Internal Revenue Service” and inserting “Inter-  
20 nal Revenue Service, a community-based certified ac-  
21 ceptance agent approved by the Secretary,”.

22 (2) Section 6109(i)(3) is amended—

23 (A) in subparagraph (A)—

1 (i) by inserting “ending after the  
2 issuance of such number” before the period  
3 at the end of the first sentence, and

4 (ii) by striking “on the last day of  
5 such third consecutive taxable year” and  
6 inserting “on the day after the due date  
7 for the return of tax for such third con-  
8 secutive taxable year”, and

9 (B) by striking subparagraph (B)(ii) and  
10 inserting the following:

11 “(ii) if the individual does not file a  
12 return of tax (or is not included as a de-  
13 pendent on the return of tax of another  
14 taxpayer) for 3 consecutive taxable years  
15 at least one of which ends after December  
16 18, 2015, the due date for the return of  
17 tax for such third consecutive taxable  
18 year.”.

19 (3) Section 203(f) of the Protecting Americans  
20 from Tax Hikes Act of 2015 is amended by striking  
21 “The amendments” and inserting “Except to the ex-  
22 tent provided in section 6109(i)(3) of the Internal  
23 Revenue Code of 1986, the amendments”.

1 (f) AMENDMENTS RELATING TO SECTION 204.—Sec-  
2 tion 204(b) of the Protecting Americans from Tax Hikes  
3 Act of 2015 is amended—

4 (1) by striking paragraph (2), and

5 (2) by striking so much as precedes “amend-  
6 ment made by this section” and inserting the fol-  
7 lowing: “(b) EFFECTIVE DATE.—The”.

8 (g) AMENDMENTS RELATING TO SECTION 205.—

9 (1) Section 24(e)(2) is amended by striking  
10 “identifying number” and inserting “taxpayer identi-  
11 fication number”.

12 (2) Section 205(c) of such Act is amended—

13 (A) by striking paragraph (2), and

14 (B) by striking so much as precedes “shall  
15 apply to any return of tax” and inserting the  
16 following: “(c) EFFECTIVE DATE.—The amend-  
17 ments made by this section”.

18 (h) AMENDMENTS RELATING TO SECTION 206.—

19 Section 206(b) of such Act is amended—

20 (1) by striking “Except as provided in para-  
21 graph (2), the amendment” in paragraph (1) and in-  
22 serting “The amendment”, and

23 (2) by striking paragraph (2) and redesignating  
24 paragraph (3) as paragraph (2).

1 (i) AMENDMENT RELATING TO SECTION 209.—Sec-  
2 tion 209(d)(2) of the Protecting Americans from Tax  
3 Hikes Act of 2015 is amended by striking “amendment  
4 made by subsection (b)” and inserting “amendments made  
5 by subsections (b) and (c)”.

6 (j) AMENDMENTS RELATED TO SECTIONS 102, 206,  
7 207, 208, AND 211.—

8 (1) Section 25A(b)(1) is amended—

9 (A) in subparagraph (A) by striking  
10 “\$1,000” and inserting “\$2,000”, and

11 (B) in subparagraph (B)—

12 (i) by striking “50 percent” and in-  
13 serting “25 percent”,

14 (ii) by striking “\$1,000” and insert-  
15 ing “\$2,000”, and

16 (iii) by striking “the applicable limit”  
17 and inserting “\$4,000”.

18 (2) Subparagraphs (A) and (C) of section  
19 25A(b)(2) are amended by striking “2” in the head-  
20 ing and text of each subparagraph and inserting  
21 “4”.

22 (3) Section 25A(b)(4) is amended to read as  
23 follows:

1           “(4) RESTRICTIONS ON TAXPAYERS WHO IM-  
2           PROPERLY CLAIMED AMERICAN OPPORTUNITY TAX  
3           CREDIT IN PRIOR YEARS.—

4                   “(A) TAXPAYERS MAKING PRIOR FRAUDU-  
5           LENT OR RECKLESS CLAIMS.—

6                           “(i) IN GENERAL.—No American Op-  
7           portunity Tax Credit shall be allowed  
8           under this section for any taxable year in  
9           the disallowance period.

10                           “(ii) DISALLOWANCE PERIOD.—For  
11           purposes of subparagraph (A), the dis-  
12           allowance period is—

13                                   “(I) the period of 10 taxable  
14           years after the most recent taxable  
15           year for which there was a final deter-  
16           mination that the taxpayer’s claim of  
17           the American Opportunity Tax Credit  
18           under this section was due to fraud,  
19           and

20                                   “(II) the period of 2 taxable  
21           years after the most recent taxable  
22           year for which there was a final deter-  
23           mination that the taxpayer’s claim of  
24           the American Opportunity Tax Credit  
25           under this section was due to reckless



1 or intentional disregard of rules and  
2 regulations (but not due to fraud).

3 “(B) TAXPAYERS MAKING IMPROPER  
4 PRIOR CLAIMS.—In the case of a taxpayer who  
5 is denied the American Opportunity Tax Credit  
6 under this section for any taxable year as a re-  
7 sult of the deficiency procedures under sub-  
8 chapter B of chapter 63, no American Oppor-  
9 tunity Tax Credit shall be allowed under this  
10 section for any subsequent taxable year unless  
11 the taxpayer provides such information as the  
12 Secretary may require to demonstrate eligibility  
13 for such credit.”.

14 (4) Section 25A(d) is amended to read as fol-  
15 lows:

16 “(d) LIMITATIONS BASED ON MODIFIED ADJUSTED  
17 GROSS INCOME.—

18 “(1) AMERICAN OPPORTUNITY TAX CREDIT.—

19 The American Opportunity Tax Credit (determined  
20 without regard to this paragraph) shall be reduced  
21 (but not below zero) by the amount which bears the  
22 same ratio to such credit (as so determined) as—

23 “(A) the excess of—

24 “(i) the taxpayer’s modified adjusted  
25 gross income for such taxable year, over

1                   “(ii) \$80,000 (\$160,000 in the case of  
2                   a joint return), bears to

3                   “(B) \$10,000 (\$20,000 in the case of a  
4                   joint return).

5                   “(2) LIFETIME LEARNING CREDIT.—The Life-  
6                   time Learning Credit (determined without regard to  
7                   this paragraph) shall be reduced (but not below  
8                   zero) by the amount which bears the same ratio to  
9                   such credit (as so determined) as—

10                   “(A) the excess of—

11                   “(i) the taxpayer’s modified adjusted  
12                   gross income for such taxable year, over

13                   “(ii) \$40,000 (\$80,000 in the case of  
14                   a joint return), bears to

15                   “(B) \$10,000 (\$20,000 in the case of a  
16                   joint return).

17                   “(3) MODIFIED ADJUSTED GROSS INCOME.—  
18                   For purposes of this subsection, the term ‘modified  
19                   adjusted gross income’ means the adjusted gross in-  
20                   come of the taxpayer for the taxable year increased  
21                   by any amount excluded from gross income under  
22                   section 911, 931, or 933.”.

23                   (5) Section 25A(f)(1) is amended by adding at  
24                   the end the following new subparagraph:

1           “(D) REQUIRED COURSE MATERIALS  
2 TAKEN INTO ACCOUNT FOR AMERICAN OPPOR-  
3 TUNITY TAX CREDIT.—For purposes of deter-  
4 mining the American Opportunity Tax Credit,  
5 subparagraph (A) shall be applied by sub-  
6 stituting ‘tuition, fees, and course materials’ for  
7 ‘tuition and fees.’”.

8 (6) Section 25A(g)(1) is amended—

9           (A) by striking “No credit” and inserting  
10 the following:

11           “(A) IN GENERAL.—No credit”, and

12           (B) by adding at the end the following new  
13 subparagraph:

14           “(B) ADDITIONAL IDENTIFICATION RE-  
15 QUIREMENTS WITH RESPECT TO AMERICAN OP-  
16 PORTUNITY TAX CREDIT.—

17           “(i) STUDENT.—The requirements of  
18 subparagraph (A) shall not be treated as  
19 met with respect to the American Oppor-  
20 tunity Tax Credit unless the individual’s  
21 taxpayer identification number was issued  
22 on or before the due date for filing the re-  
23 turn of tax for the taxable year.

24           “(ii) TAXPAYER.—No American Op-  
25 portunity Tax Credit shall be allowed

1 under this section if the taxpayer identi-  
2 fication number of the taxpayer was issued  
3 after the due date for filing the return for  
4 the taxable year.

5 “(iii) INSTITUTION.—No American  
6 Opportunity Tax Credit shall be allowed  
7 under this section unless the taxpayer in-  
8 cludes the employer identification number  
9 of any institution to which qualified tuition  
10 and related expenses were paid with re-  
11 spect to the individual.”.

12 (7) Section 25A(h) is amended to read as fol-  
13 lows:

14 “(h) INFLATION ADJUSTMENT.—

15 “(1) IN GENERAL.—In the case of a taxable  
16 year beginning after 2001, the \$40,000 and \$80,000  
17 amounts in subsection (d)(2) shall each be increased  
18 by an amount equal to—

19 “(A) such dollar amount, multiplied by

20 “(B) the cost-of-living adjustment deter-  
21 mined under section 1(f)(3) for the calendar  
22 year in which the taxable year begins, deter-  
23 mined by substituting ‘calendar year 2000’ for  
24 ‘calendar year 1992’ in subparagraph (B)  
25 thereof.

1           “(2) ROUNDING.—If any amount as adjusted  
2           under paragraph (1) is not a multiple of \$1,000,  
3           such amount shall be rounded to the next lowest  
4           multiple of \$1,000.”.

5           (8) Section 25A(i) is amended to read as fol-  
6           lows:

7           “(i) PORTION OF AMERICAN OPPORTUNITY TAX  
8           CREDIT MADE REFUNDABLE.—40 percent of so much of  
9           the credit allowed under subsection (a) as is attributable  
10          to the American Opportunity Tax Credit (determined after  
11          application of subsection (d) and without regard to this  
12          paragraph and section 26(a)) shall be treated as a credit  
13          allowable under subpart C (and not allowed under sub-  
14          section (a)). The preceding sentence shall not apply to any  
15          taxpayer for any taxable year if such taxpayer is a child  
16          to whom subsection (g) of section 1 applies for such tax-  
17          able year.”.

18          (9) The heading for section 25A is amended by  
19          striking “**HOPE**” and inserting “**AMERICAN OP-**  
20          **PORTUNITY**”.

21          (10) The item relating to section 25A in the  
22          table of contents for subpart A of part IV of sub-  
23          chapter A of chapter 1 is amended to read as fol-  
24          lows:

“Sec. 25A. American Opportunity and Lifetime Learning credits.”.

1           (11) The heading for section 25A(b) is amend-  
2           ed by striking “HOPE SCHOLARSHIP CREDIT” and  
3           inserting “AMERICAN OPPORTUNITY TAX CREDIT”.

4           (12) The heading for section 25A(b)(2) is  
5           amended by striking “HOPE SCHOLARSHIP CREDIT”  
6           and inserting “AMERICAN OPPORTUNITY TAX CRED-  
7           IT”.

8           (13) The heading for section 25A(c)(2)(A) is  
9           amended by striking “HOPE SCHOLARSHIP” and in-  
10          serting “AMERICAN OPPORTUNITY TAX CREDIT”.

11          (14) Section 25A, as amended by the preceding  
12          provisions of this Act, is amended by striking “Hope  
13          Scholarship Credit” each place it appears in the text  
14          and inserting “American Opportunity Tax Credit”.

15          (15) The heading for section 529(c)(3)(B)(v) is  
16          amended by striking “HOPE” and inserting “AMER-  
17          ICAN OPPORTUNITY”.

18          (16) The heading for section 530(d)(2)(C) is  
19          amended by striking “HOPE” and inserting “AMER-  
20          ICAN OPPORTUNITY”.

21          (17) Section 6211(b)(4)(A), as amended by this  
22          Act, is amended by striking “subsection (i)(5)” and  
23          inserting “subsection (i)”.

24          (18) Section 6213(g)(2)(Q) is amended to read  
25          as follows:

1           “(Q) an omission of information required  
2           by section 25A(b)(4)(B) or an entry on the re-  
3           turn claiming the American Opportunity Tax  
4           Credit for a taxable year for which such credit  
5           is disallowed under section 25A(b)(4)(A).”.

6           (19) Section 207(b)(1) of the Protecting Ameri-  
7           cans from Tax Hikes Act of 2015 is amended by  
8           striking “the American opportunity tax credit under  
9           section 25A(i) of such Code” and inserting “the  
10          American Opportunity Tax Credit under section 25A  
11          of such Code”.

12          (k) AMENDMENT RELATING TO SECTION 311.—The  
13          last sentence of section 355(h)(2)(B) is amended by strik-  
14          ing “80 percent” both places it appears and inserting “at  
15          least 80 percent”.

16          (l) AMENDMENTS RELATING TO SECTION 322.—

17                 (1) Section 897(k)(2) is amended—

18                         (A) by striking so much of subparagraph  
19                         (B) as precedes “amounts realized by the quali-  
20                         fied shareholder” and inserting the following:

21                                 “(B) EXCEPTION.—In the case of a quali-  
22                                 fied shareholder with 1 or more applicable in-  
23                                 vestors—

24   “(i) subparagraph (A)(i) shall not  
25   apply to the applicable percentage of the

1 stock of the real estate investment trust  
2 held by the qualified shareholder, and

3 “(ii) the applicable percentage of the”,  
4 and

5 (B) by adding at the end the following new  
6 subparagraph:

7 “(F) APPLICABLE PERCENTAGE.—For  
8 purposes of subparagraph (B), the term ‘appli-  
9 cable percentage’ means the percentage of the  
10 value of the interests (other than interests held  
11 solely as a creditor) in the qualified shareholder  
12 held by applicable investors.”.

13 (2) Section 897(k)(2)(E) is amended by strik-  
14 ing “and (C)” and inserting “and (D)”.

15 (3) Section 897(k)(3)(B)(i) is amended by  
16 striking so much as precedes “for a reduced rate of  
17 withholding” and inserting the following:

18 “(i) which—

19 “(I) is eligible for benefits under  
20 the comprehensive income tax treaty  
21 described in subparagraph (A)(i)(I),  
22 but only if the dividends article of  
23 such treaty imposes conditions on the  
24 benefits allowable in the case of divi-



1                   dends paid by a real estate investment  
2                   trust, and  
3                   “(II) is eligible under such trea-  
4                   ty”.

5           (4) Section 897(k)(3)(B)(ii) is amended—

6                   (A) by inserting “and” at the end of sub-  
7                   clause (II), and

8                   (B) by striking “United States corpora-  
9                   tion” in subclause (III) and inserting “domestic  
10                  corporation”.

11          (5) Section 322 of the Protecting Americans  
12          from Tax Hikes Act of 2015 is amended by striking  
13          subsections (b)(2) and (c)(3), and the Internal Rev-  
14          enue Code of 1986 shall be applied as if such sub-  
15          sections, and amendments made thereby, had never  
16          been enacted.

17          (6) Section 322(c)(2) of such Act is amended  
18          by striking “take effect on” and inserting the fol-  
19          lowing: “apply with respect to testing periods (as de-  
20          fined in section 897(h)(4)(D) of the Internal Rev-  
21          enue Code of 1986) ending on or after”.

22          (m) EFFECTIVE DATE.—The amendments made by  
23          this section shall take effect as if included in the provision  
24          of the Protecting Americans from Tax Hikes Act of 2015  
25          to which they relate.

1 **SEC. 3. AMENDMENT RELATING TO CONSOLIDATED APPRO-**  
2 **PRIATIONS ACT, 2016.**

3 (a) AMENDMENT RELATING TO SECTION 305 OF DI-  
4 VISION P.—Section 199(c)(3)(C)(i) is amended by striking  
5 “under subsection (d)(9)(B)” and inserting “(as defined  
6 in subsection (d)(9)(B))”.

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall take effect as if included in section 305  
9 of division P of the Consolidated Appropriations Act,  
10 2016.

11 **SEC. 4. AMENDMENTS RELATING TO FIXING AMERICA’S**  
12 **SURFACE TRANSPORTATION ACT.**

13 (a) AMENDMENTS RELATING TO SECTION 32101.—  
14 Section 7345(e)(1) is amended—

15 (1) by striking “or the Tax Court” and insert-  
16 ing “, or against the Commissioner in the Tax  
17 Court,” and

18 (2) by adding at the end the following: “For  
19 purposes of the preceding sentence, the court first  
20 acquiring jurisdiction over such an action shall have  
21 sole jurisdiction.”.

22 (b) EFFECTIVE DATE.—The amendments made by  
23 this section shall take effect as if included in section  
24 32101 of the Fixing America’s Surface Transportation  
25 Act.

1 **SEC. 5. AMENDMENTS RELATING TO SURFACE TRANSPOR-**  
2 **TATION AND VETERANS HEALTH CARE**  
3 **CHOICE IMPROVEMENT ACT OF 2015.**

4 (a) AMENDMENT RELATING TO SECTION 2004.—

5 Section 6662(k) is amended to read as follows:

6 “(k) INCONSISTENT ESTATE BASIS REPORTING.—

7 For purposes of this section, there is an ‘inconsistent es-  
8 tate basis’ if the adjusted basis of property (to which sec-  
9 tion 1014(f) applies) claimed on a return exceeds the  
10 amount that would have been so claimed if the basis of  
11 such property had been properly determined under such  
12 section.”.

13 (b) AMENDMENTS RELATING TO SECTION 2008.—

14 Section 9503(e)(2) is amended—

15 (1) by striking “per gallon” in subparagraph  
16 (C) and inserting “per energy equivalent of a gallon  
17 of diesel (as defined in section 4041(a)(2)(D))”, and

18 (2) by striking “per gallon” in subparagraph  
19 (D) and inserting “per energy equivalent of a gallon  
20 of gasoline (as defined in section 4041(a)(2)(C))”.

21 (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall take effect as if included in the provision  
23 of the Surface Transportation and Veterans Health Care  
24 Choice Improvement Act of 2015 to which they relate.

1 **SEC. 6. AMENDMENTS RELATING TO STEPHEN BECK, JR.,**  
2 **ABLE ACT OF 2014.**

3 (a) AMENDMENTS RELATING TO SECTION 208.—  
4 Section 208(h) of the Stephen Beck, Jr., ABLE Act of  
5 2014 is amended—

6 (1) by striking so much as precedes “made by  
7 this section” and inserting the following:

8 “(h) EFFECTIVE DATE.—

9 “(1) IN GENERAL.—Except as provided in para-  
10 graph (2), the amendments”,

11 (2) by inserting “, and statements required to  
12 be furnished,” after “returns required to be filed”,  
13 and

14 (3) by adding at the end the following new  
15 paragraph:

16 “(2) SUBSECTION (c).—The amendment made  
17 by subsection (c) shall apply to returns or claims for  
18 refund filed after December 31, 2014.”.

19 (b) EFFECTIVE DATE.—The amendments made by  
20 this section shall take effect as if included in section 208  
21 of the Stephen Beck, Jr., ABLE Act of 2014.

22 **SEC. 7. AMENDMENT RELATING TO AMERICAN TAXPAYER**  
23 **RELIEF ACT OF 2012.**

24 (a) AMENDMENT RELATING TO SECTION 104.—Sec-  
25 tion 6211(b)(4)(A) is amended by striking “subsection  
26 (i)(6)” and inserting “subsection (i)(5)”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall take effect as if included in section 104  
3 of the American Taxpayer Relief Act of 2012.

4 **SEC. 8. AMENDMENT RELATING TO UNITED STATES–KOREA**  
5 **FREE TRADE AGREEMENT IMPLEMENTATION**  
6 **ACT.**

7 (a) AMENDMENT RELATING TO SECTION 501.—Sec-  
8 tion 501(b) of the United States–Korea Free Trade  
9 Agreement Implementation Act is amended by striking  
10 “returns required to be filed” and inserting “documents  
11 prepared”.

12 (b) EFFECTIVE DATE.—The amendment made by  
13 this section shall take effect as if included in section 501  
14 of the United States–Korea Free Trade Agreement Imple-  
15 mentation Act.

16 **SEC. 9. CLERICAL CORRECTIONS.**

17 (a) Section 24(d) is amended by redesignating para-  
18 graph (5) as paragraph (3).

19 (b)(1) Section 42(f)(5)(B)(ii)(I) is amended by strik-  
20 ing “(d)(6)(C)” and inserting “(d)(6)(B)”.

21 (2) Section 42(k)(2)(B) is amended by striking  
22 “(d)(6)(B)” and inserting “(d)(6)(C)”.

23 (3) Section 42(d)(4)(C)(i) is amended by striking “as  
24 defined in paragraph (5)(C)” and inserting “as defined  
25 in paragraph (5)(B)(ii)”.

1 (4) Section 42(m)(1)(B)(ii)(III) is amended by strik-  
2 ing “as defined in subsection (d)(5)(C)” and inserting “as  
3 defined in subsection (d)(5)(B)(ii)”.

4 (c) Section 48(a)(6)(B) is amended by striking  
5 “property energy property” and inserting “energy prop-  
6 erty”.

7 (d) Section 58(a)(2)(A) is amended by striking  
8 “461(j)” and inserting “461(k)”.

9 (e) Section 139E(c)(3) is amended by striking  
10 “2013” and inserting “2014”.

11 (f) Section 168(e)(3)(C)(i) is amended by striking  
12 “and”.

13 (g) Section 199 is amended by striking so much of  
14 subsection (a) as precedes “There shall be allowed” and  
15 inserting “(a) ALLOWANCE OF DEDUCTION.—”.

16 (h) The second sentence of section 355(h)(2)(B) is  
17 amended by striking “of assets”.

18 (i)(1) Section 461 is amended by redesignating the  
19 second subsection (j) (relating to farming syndicate de-  
20 fined) as subsection (k).

21 (2) Section 461(i)(4) is amended by striking “sub-  
22 section (j)” and inserting “subsection (k)”.

23 (j) Section 464(d)(2)(B)(iii) is amended by striking  
24 “subsection (c)(2)(E)” and inserting “section  
25 461(k)(2)(E)”.

1 (k) Section 852(a)(1)(B) is amended by striking  
2 “265,” and inserting “265 and”.

3 (l) Subparagraphs (A) and (B) of section 856(e)(7)  
4 are each amended by striking “paragraph (4)(B)(iii)” and  
5 inserting “paragraph (4)(B)(iv)”.

6 (m) Paragraphs (1), (3), (4), and (5) of section  
7 856(m) are each amended by striking “subsection  
8 (c)(4)(B)(iii)” and inserting “subsection (c)(4)(B)(iv)”.

9 (n) Section 864(d)(8) is amended by striking “section  
10 956(b)(3)” and inserting “section 956(e)(3)”.

11 (o) The heading for section 897(k)(2) is amended by  
12 striking “USRPI” and inserting “UNITED STATES REAL  
13 PROPERTY INTEREST”.

14 (p) Subparagraphs (B) and (C) of section 1256(e)(3)  
15 are each amended by striking “section 464(e)(2)” and in-  
16 serting “section 461(k)(4)”.

17 (q) Section 1400F(d) is amended by striking “for  
18 ‘December 31, 2014.’” and inserting “for ‘December 31,  
19 2016.’”.

20 (r)(1) Subsections (e) and (i) of section 7422 and sec-  
21 tions 3121(b)(5)(E), 6110(j)(1)(B), 7428(a), and  
22 7430(c)(6) are each amended by striking “United States  
23 Claims Court” and inserting “United States Court of Fed-  
24 eral Claims”.

1           (2) Subsections (a), (b), and (c)(1)(C)(iii) of section  
2 7428 are each amended by striking “Claims Court” and  
3 inserting “Court of Federal Claims”.

4           (3) The heading for section 4961(c)(1) is amended  
5 by striking “UNITED STATES CLAIMS COURT” and insert-  
6 ing “UNITED STATES COURT OF FEDERAL CLAIMS”.

7           (s) Section 4980I(b)(3)(C)(v) is amended by striking  
8 “for for” and inserting “for”.

9           (t) Subchapter C of chapter 63 is amended—

10               (1) by striking “**PART 1—PROCEDURE**” and  
11               inserting “**PART III—PROCEDURE**”, and

12               (2) by striking “**PART 2—DEFINITIONS AND**  
13               **SPECIAL RULES**” and inserting “**PART IV—DEFI-**  
14               **NITIONS AND SPECIAL RULES**”.

15           (u) Section 32103(a) of the Fixing America’s Surface  
16 Transportation Act is amended by striking “section  
17 52106” and inserting “section 32102”.

18           (v) Section 6213(g)(2)(P) is amended—

19               (1) by striking “section 24(h)(2)” and inserting  
20               “section 24(g)(2)”, and

21               (2) by striking “subsection (h)(1)” and insert-  
22               ing “subsection (g)(1)”.

23           (w) Section 6235(a) is amended by striking “sub-  
24 part” and inserting “subchapter”.



1 (x) Section 6501(m) is amended by striking “any  
2 election” and all that follows through “(or any” and in-  
3 serting the following: “any election under section  
4 30B(h)(9), 30C(e)(4), 30D(e)(4), 35(g)(11), 40(f), 43,  
5 45B, 45C(d)(4), 45H(g), or 51(j) (or any”.

6 (y) Each of the following sections are amended by  
7 inserting “an amount equal to” after “increased by” and  
8 by inserting “for the calendar year” after “section  
9 1(f)(3)”:

10 (1) Section 6651(i).

11 (2) Section 6652(c)(7)(A).

12 (3) Section 6695(h)(1).

13 (4) Section 6698(e)(1).

14 (5) Section 6699(e)(1).

15 (6) Section 6721(f)(1).

16 (7) Section 6722(f)(1).

17 (z) The heading for section 6676(c) is amended by  
18 striking “REASONABLE BASIS” and inserting “REASON-  
19 ABLE CAUSE”.

20 (aa) Section 6700(a) is amended by striking “the  
21 \$1,000” and inserting “\$1,000”.

22 (bb) Section 9503(c)(5) is amended by striking “and  
23 before October 1, 2011,”.

24 (cc) Section 302 of division P of the Consolidated Ap-  
25 propriations Act, 2016 is amended—

1 (1) in subsection (a), by inserting “of the Inter-  
2 nal Revenue Code of 1986” after “section  
3 48(a)(5)(C)”, and

4 (2) in subsection (b), by inserting “of such  
5 Code” after “section 48(a)”.

6 **SEC. 10. DEADWOOD-RELATED PROVISIONS.**

7 (a) Section 25A(e)(1) is amended by striking  
8 “(\$5,000 in the case of taxable years beginning before  
9 January 1, 2003)”.

10 (b) Section 56(d)(1)(A)(ii)(I) is amended by inserting  
11 “(as in effect before its repeal by the Tax Increase Preven-  
12 tion Act of 2014)” after “section 172(b)(1)(H)”.

13 (c) Section 139(c)(2) is amended by striking “section  
14 165(h)(3)(C)(i)” and inserting “section 165(i)(5)(A)”.

15 (d) Section 163(d)(4) is amended by striking sub-  
16 paragraph (E).

17 (e) Section 530(b)(3) is amended—

18 (1) by striking “(as defined in section  
19 170(e)(6)(F)(i))” in subparagraph (A)(iii), and

20 (2) by adding at the end the following new sub-  
21 paragraph:

22 “(C) COMPUTER TECHNOLOGY OR EQUIP-  
23 MENT.—The term ‘computer technology or  
24 equipment’ means computer software (as de-  
25 fined by section 197(e)(3)(B)), computer or pe-

1            ripheral equipment (as defined by section  
2            168(i)(2)(B)), and fiber optic cable related to  
3            computer use.”.

4            (f) Section 810(b) is amended by striking paragraph  
5 (4).

6            (g) Section 856(m) is amended by striking paragraph  
7 (6).

8            (h)(1) Section 1252(a)(1) is amended by striking  
9 “during a taxable year beginning”.

10          (2) Section 1252(a)(1)(A) is amended—

11            (A) by striking “sections” and inserting “sec-  
12          tion”, and

13            (B) by striking “and 182” and all that follows  
14          through “Tax Reform Act of 1986”).

15          (3) Section 1252(a)(2) is amended—

16            (A) by striking “sections” and inserting “sec-  
17          tion”, and

18            (B) by striking “or 182” and all that follows  
19          and inserting a period.

20          (i) Section 7448(d) is amended by striking “at 4 per-  
21          cent per annum to December 31, 1947, and 3 percent per  
22          annum thereafter” and inserting “at 3 percent per  
23          annum”.

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