

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.

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## 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

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## 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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