

AMENDMENT TO
RULES COMMITTEE PRINT 112-28
(TEXT OF H.R. 4078)
OFFERED BY MR. POSEY OF FLORIDA

At the end of the bill, add the following new title:

1 **TITLE VIII—TREASURY REGULA-**
2 **TIONS RELATING TO REPORT-**
3 **ING OF INTEREST**

4 **SEC. 801. PROHIBITION ON TREASURY REGULATIONS WITH**
5 **RESPECT TO INFORMATION REPORTING ON**
6 **CERTAIN INTEREST PAID TO NONRESIDENT**
7 **ALIENS.**

8 Except to the extent provided in Treasury Regula-
9 tions as in effect on February 21, 2011, the Secretary of
10 the Treasury shall not require (by regulation or otherwise)
11 that an information return be made by a payor of interest
12 in the case of interest—

13 (1) which is described in section 871(i)(2)(A) of
14 the Internal Revenue Code of 1986, and

15 (2) which is paid—

16 (A) to a nonresident alien, and

1 (B) on a deposit maintained at an office
2 within the United States.

