

**AMENDMENT TO RULE COMMITTEE PRINT 115-39**  
**OFFERED BY MR. DEUTCH OF FLORIDA**

Add at the end the following:

1 **TITLE VI—CREDIT FOR LEGAL**  
2 **EXPENSES PAID WITH RE-**  
3 **SPECT TO ESTABLISHING**  
4 **GUARDIANSHIP OF A FAMILY**  
5 **MEMBER WITH DISABILITIES**

6 **SEC. 6001. CREDIT FOR LEGAL EXPENSES PAID WITH RE-**  
7 **SPECT TO ESTABLISHING GUARDIANSHIP OF**  
8 **A FAMILY MEMBER WITH DISABILITIES.**

9 (a) IN GENERAL.—Subpart C of part IV of sub-  
10 chapter A of chapter 1 of the Internal Revenue Code of  
11 1986 (relating to refundable credits) is amended by insert-  
12 ing after section 36B the following new section:

13 **“SEC. 36C. CREDIT FOR LEGAL EXPENSES PAID WITH RE-**  
14 **SPECT TO ESTABLISHING GUARDIANSHIP OF**  
15 **A FAMILY MEMBER WITH DISABILITIES.**

16 “(a) IN GENERAL.—In the case of an individual,  
17 there shall be allowed as a credit against the tax imposed  
18 by this subtitle an amount equal to the qualified legal  
19 guardianship expenses paid or incurred by the taxpayer  
20 during the taxable year.

1       “(b) DOLLAR LIMITATION.—The credit allowed  
2 under subsection (a) to any taxpayer with respect to any  
3 family member with disabilities for any taxable year shall  
4 not exceed the excess of—

5               “(1) \$5,000, over

6               “(2) the aggregate amount allowed as credit  
7 under subsection (a) to such taxpayer with respect  
8 to such family member with disabilities for all prior  
9 taxable years.

10       “(c) PHASEOUT BASED ON ADJUSTED GROSS IN-  
11 COME.—The dollar limitation applicable under subsection  
12 (b) shall be reduced by the amount which bears the same  
13 ratio to such dollar limitation (determined without regard  
14 to this subsection) as—

15               “(1) the excess of—

16                       “(A) the taxpayer’s adjusted gross income,  
17 over

18                       “(B) \$50,000 (twice such amount in the  
19 case of a joint return), bears to

20               “(2) \$10,000 (twice such amount in the case of  
21 a joint return).

22       “(d) QUALIFIED LEGAL GUARDIANSHIP EX-  
23 PENSES.—For purposes of this section, the term ‘qualified  
24 legal guardianship expenses’ means amounts paid or in-  
25 curred by an individual as legal expenses in establishing

1 such individual as the legal guardian of a family member  
2 with disabilities.

3 “(e) FAMILY MEMBER WITH DISABILITIES.—For  
4 purposes of this section, the term ‘family member with dis-  
5 abilities’ means, with respect to any taxpayer, any indi-  
6 vidual who—

7 “(1) bears a relationship to the taxpayer de-  
8 scribed in section 152(d)(2) (other than subpara-  
9 graph (H) thereof), and

10 “(2) is disabled (within the meaning of section  
11 1614(a)(3) of the Social Security Act).”.

12 (b) CONFORMING AMENDMENTS.—

13 (1) Section 6211(b)(4)(A) of such Code is  
14 amended by inserting “36C,” after “36B,”.

15 (2) Section 1324(b)(2) of title 31, United  
16 States Code, is amended by inserting “36C,” after  
17 “36B,”.

18 (3) The table of sections for subpart C of part  
19 IV of subchapter A of chapter 1 of the Internal Rev-  
20 enue Code of 1986 is amended by inserting after the  
21 item relating to section 36B the following new item:

“Sec. 36C. Credit for legal expenses paid with respect to establishing guardian-  
ship of a family member with disabilities.”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

