

AMENDMENT 4

OFFERED IN THE SENATE

BY SENATOR THERRIALT

TO: CSSB 305(FIN)

1 Page 24, line 29, following "section":

2 Insert ", including the incorporation of the concepts of 26 U.S.C. 482 (Internal
3 Revenue Code), as amended, and 26 U.S.C. 6662(e) (Internal Revenue Code), as amended,
4 the related or accompanying regulations of each of those sections, and any ruling or guidance
5 issued by the United States Internal Revenue Service that relates to each of those sections"