

109TH CONGRESS  
1ST SESSION

# H. R. 4432

For relief of the estate of Henry Clay Blizzard.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2005

Mr. ADERHOLT introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

For relief of the estate of Henry Clay Blizzard.

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. EXTENSION OF LIMITATION TO FILE AN**  
4       **AMENDED RETURN (ALTERNATIVE).**

5       (a) IN GENERAL.—Notwithstanding any other provi-  
6       sion of law, in the case of the tax imposed by subtitle B  
7       of the Internal Revenue Code of 1986 on the estate of  
8       Henry Clay Blizzard, of Decatur, Alabama—

9               (1) an amended return made during the 1-year  
10       period beginning on the date of the enactment of  
11       this Act shall be treated as timely made for purposes  
12       of such Code, and

1           (2) any overpayment of such tax may be re-  
2       funded.

3       (b) INTEREST.—Interest shall be allowed and paid on  
4 any such overpayment at the overpayment rate under sec-  
5 tion 6621(a)(1) of such Code, from the later of—

6           (1) the date of such overpayment, or

7           (2) the last date prescribed for filing the initial  
8       return (determined with regard to extensions),

9 to the date the amended return is filed. If such overpay-  
10 ment is not refunded within 45 days after the amended  
11 return is filed, then this subsection shall be applied by sub-  
12 stituting “the refund is made” for “the amended return  
13 is filed”.

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