

110TH CONGRESS  
1ST SESSION

# H. R. 4337

To amend the Internal Revenue Code of 1986 to allow individuals an above-the-line deduction for contributions made to the Armed Forces Relief Trust as part of filing their income tax returns.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2007

Mr. SHAYS (for himself, Mr. EDWARDS, Ms. GINNY BROWN-WAITE of Florida, Mr. FRANKS of Arizona, Mr. MANZULLO, Mr. GOODLATTE, and Mr. CARTER) 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 allow individuals an above-the-line deduction for contributions made to the Armed Forces Relief Trust as part of filing their income tax returns.

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. SHORT TITLE.**

4       This Act may be cited as the “Emergency Relief Tax  
5       Check-Off for Our Armed Forces Act of 2007”.

1 SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CERTAIN CON-  
2 TRIBUTIONS TO THE ARMED FORCES RELIEF  
3 TRUST.

4 Section 62(a) of the Internal Revenue Code of 1986  
5 (defining adjusted gross income) is amended by inserting  
6 after paragraph (21) the following new paragraph:

7           “(22) CERTAIN CONTRIBUTIONS TO ARMED  
8           FORCES RELIEF TRUST.—In the case of an indi-  
9           vidual, the deduction allowed by section 170 to the  
10           extent it does not exceed the lesser of—

11                   “(A) the amount contributed by the tax-  
12                   payer pursuant to the designation procedure  
13                   under section 6097, or

14                             “(B) \$1,000 (\$2,000 in the case of a joint  
15                             return).”.

16 SEC. 3. DESIGNATION OF OVERPAYMENTS AND CONTRIBU-  
17 TIONS FOR THE ARMED FORCES RELIEF  
18 TRUST.

19 (a) IN GENERAL.—Subchapter A of chapter 61 of the  
20 Internal Revenue Code of 1986 is amended by adding at  
21 the end the following new part:

22 "PART IX—DESIGNATION OF OVERPAYMENTS  
23 AND CONTRIBUTIONS FOR THE ARMED  
24 FORCES RELIEF TRUST

“Sec. 6097. Designation.

1   **“SEC. 6097. DESIGNATION.**

2       “(a) IN GENERAL.—In the case of an individual, with  
3   respect to each taxpayer’s return for the taxable year of  
4   the tax imposed by chapter 1, such taxpayer may des-  
5   ignate that—

6           “(1) a specified portion (but not less than \$1)  
7   of any overpayment of tax for such taxable year, and  
8           “(2) any cash contribution which the taxpayer  
9   includes with such return,

10   shall be contributed to the Armed Forces Relief Trust.

11       “(b) MANNER AND TIME OF DESIGNATION.—A des-  
12 ignation under subsection (a) may be made with respect  
13 to any taxable year only at the time of filing the return  
14 of the tax imposed by chapter 1 for such taxable year.  
15 Such designation shall be made in such manner as the  
16 Secretary prescribes by regulations except that such des-  
17 ignation shall be made either on the first page of the re-  
18 turn or on the page bearing the taxpayer’s signature.

19       “(c) OVERPAYMENTS TREATED AS REFUNDED.—For  
20 purposes of this title, any portion of an overpayment of  
21 tax designated under subsection (a) shall be treated as  
22 being refunded to the taxpayer as of the last date pre-  
23 scribed for filing the return of tax imposed by chapter 1  
24 (determined without regard to extensions) or, if later, the  
25 date the return is filed.

1       “(d) EXPLANATION.—The Secretary shall include in  
2 the general instructions for filing returns by individuals  
3 of the tax imposed by chapter 1—

4           “(1) a description of the deduction under sec-  
5 tion 62(a)(22) and the designation procedure under  
6 this section,

7           “(2) an explanation that charitable contribu-  
8 tions to the Armed Forces Relief Trust that are not  
9 described in section 62(a)(22) are still allowable as  
10 a deduction to taxpayers who itemize deductions,  
11 and

12           “(3) a notice that the use of funds contributed  
13 to the Armed Forces Relief Trust under this section  
14 shall be determined by the Advisory Board estab-  
15 lished under subsection (e).

16       “(e) ADVISORY BOARD.—

17           “(1) APPOINTMENT.—

18           “(A) IN GENERAL.—There is established  
19 an advisory board for the Armed Forces Relief  
20 Trust. The members of such board shall be ap-  
21 pointed as follows:

22           “(i) One individual appointed by the  
23 Chairman of the Committee on Finance of  
24 the Senate.

1                   “(ii) One individual appointed by the  
2                   Chairman of the Committee on Armed  
3                   Services of the Senate.

4                   “(iii) One individual appointed by the  
5                   Chairman of the Committee on Veterans'  
6                   Affairs of the Senate.

7                   “(iv) One individual appointed by the  
8                   Chairman of the Committee on Appropriations  
9                   of the Senate.

10                  “(v) One individual appointed by the  
11                  Chairman of the Joint Committee on Taxation.

13                  “(vi) One individual appointed by the  
14                  Chairman of the Committee on Armed  
15                  Services of the House of Representatives.

16                  “(vii) One individual appointed by the  
17                  Chairman of the Committee on Veterans'  
18                  Affairs of the House of Representatives.

19                  “(viii) One individual appointed by the  
20                  Chairman of the Committee on Appropriations  
21                  of the House of Representatives.

22                  “(ix) One individual appointed by the  
23                  President from each of the following: the  
24                  Army Emergency Relief Society, the Navy  
25                  Marine Corps Relief Society, the Air Force

1                   Aid Society, and the Coast Guard Mutual  
2                   Assistance Relief Society.

3                   “(x) Two individuals appointed by the  
4                   President from 2 veterans service organiza-  
5                   tions.

6                   “(B) TERM.—The term of each member of  
7                   the advisory board shall be 3 years, except that  
8                   any member whose term of office has expired  
9                   shall continue to serve until such member's suc-  
10                  cessor is appointed. No member shall serve  
11                  more than 2 3-year terms.

12                  “(C) APPOINTMENT OF SUCCESSORS.—The  
13                  appointment of any successor member shall be  
14                  made in the same manner as the original ap-  
15                  pointment. If a member dies or resigns before  
16                  the expiration of the member's term, a suc-  
17                  cessor shall be appointed for the unexpired por-  
18                  tion of the term in the same manner as the  
19                  original appointment.

20                  “(D) PROHIBITION.—No member of the  
21                  advisory board may be an employee of the Fed-  
22                  eral Government.

23                  “(2) CHAIRMAN; VICE CHAIRMAN.—

24                  “(A) DESIGNATION.—The President shall  
25                  designate a chairman for the advisory board.

1           The advisory board shall not later than its sec-  
2           ond meeting, by majority vote, designate a vice  
3           chairman, who shall perform the duties of the  
4           chairman in the absence of the chairman.

5           “(B) DUTIES OF CHAIRMAN.—The chair-  
6           man shall call the meetings of the advisory  
7           board, propose meeting agendas, chair the  
8           meetings, and establish, with the approval of a  
9           majority of the members, the rules and proce-  
10           dures for such meetings.

11           “(3) OPERATIONS OF BOARD.—The advisory  
12           board shall meet semi-annually, for the purpose of  
13           providing ongoing advice to the Armed Forces Relief  
14           Trust regarding the distribution of contributed  
15           funds, policies governing said distribution, and the  
16           administrative costs and operations of the Armed  
17           Forces Relief Trust. A majority of the members  
18           shall constitute a quorum. Advisory board members  
19           shall serve without compensation. While performing  
20           duties as a member of the advisory board, each  
21           member shall be reimbursed under Federal Govern-  
22           ment travel regulations for travel expenses. Such re-  
23           imbursements and any other reasonable expenses of  
24           the advisory board shall be provided by the budget  
25           of the Executive Office of the President.

1                   “(4) CONTROL OVER DESIGNATED FUNDS.—  
2                   Amounts contributed to the Armed Forces Relief  
3                   Trust pursuant to this section may be used by such  
4                   Trust only as provided by the advisory board.

5                   “(5) AUDIT.—The General Accountability Of-  
6                   fice shall audit the distribution and management of  
7                   funds of the Armed Forces Relief Trust on an an-  
8                   nual basis to ensure compliance with statutory and  
9                   administrative directives. The Comptroller General  
10                   of the United States shall report to the advisory  
11                   board and Congress on the results of such audit.

12                   “(6) REPORTS.—Within 60 days after its semi-  
13                   annual meeting, the advisory board shall submit a  
14                   written report to the President of its action, and of  
15                   its views and recommendations. Any report other  
16                   than the semi-annual report, shall, if approved by a  
17                   majority of the members of the advisory board, be  
18                   submitted to the President within 60 days after such  
19                   approval.”.

20                   (b) CLERICAL AMENDMENT.—The table of parts for  
21                   subchapter A of chapter 61 of such Code is amended by  
22                   adding at the end the following new item:

“PART IX. DESIGNATION OF OVERPAYMENTS AND CONTRIBUTIONS FOR THE  
ARMED FORCES RELIEF TRUST.”.

1 **SEC. 4. EFFECTIVE DATE.**

2        The amendments made by this Act shall apply to tax-  
3 able years beginning after December 31, 2006.

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