

2. Schedule F (Form 1040) (farm businesses);
3. Form 1041 (estates and trusts);
4. Form 1065 (partnerships);
5. Form 1065-B (electing large partnerships);
6. Form 1120 (corporations);
7. Form 1120-A (short tax return for corporations);
8. Form 1120S (S corporations); and
9. Other Form 1120 series returns.

2005 Forms 4626, 6251, and Schedule I of Form 1041 would have to be revised to add a new line to reflect the difference between the regular tax deduction and alternative minimum tax deduction.

The instructions for all affected forms and schedules listed above would have to be revised to reflect the new deduction.

The tax forms and publications for 2007 and 2010 would have to be updated to reflect the increasing percentage of qualified production activities income taken into account beginning in those years.

Programming changes would be required to reflect the new 10 line form, the two additional lines on the above forms and schedules, and the changing percentages. Currently, the IRS tax computation programs are updated annually to incorporate mandated inflation adjustments. Any programming changes necessitated by the provision would be included during that process.

The following 2005 publications, among others, would have to be revised to cover the new deduction, adding 3 to 6 pages to each.

1. Publication 225 (farmers);
2. Publication 334 (small business tax guide);
3. Publication 541 (corporations);
4. Publication 542 (partnerships); and
5. Publication 535 (business expenses).

Training materials and the Internal Revenue Manual would have to be revised to reflect the new deduction.

MERRICK LITTLE LEAGUE BASEBALL

HON. PETER T. KING

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. KING of New York. Mr. Speaker, I rise today to congratulate the Merrick Little League Baseball Team as our New York State Champions. These athletes should be very proud of this enormous accomplishment. I know I share in the pride of their parents, coaches and residents of Merrick.

In fact, I would like to recognize and honor the following players who will certainly be ranked the best in the New York State Little League: Louis Eiler, John Eyerman, Chad Fuschillo, Zachary Goldstein, Frankie Leavey, Jordan Leopold, Alex Ras, Robert Rosen, Brandon Serota, Noah Shulman, and Thomas Viverto.

In addition, I want to extend special recognition to the Merrick Little League Coaches Robert Ras and Michael Serota, as well as Manager Jason Shulman.

On behalf of myself and the United States House of Representatives I congratulate the Merrick Little League Baseball Team on this wonderful achievement.

SIMMONS AMENDMENT TO H.R.
4548

HON. MARK STEVEN KIRK

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. KIRK. Mr. Speaker, on June 23, 2004 during the debate of the Simmons amendment to H.R. 4548, the Intelligence Authorization Act for fiscal year 2005, I was misquoted in the CONGRESSIONAL RECORD. My statement should have read:

Mr. Chairman, I rise in support of the Simmons amendment. Unlike some other amendments in this bill that are offered for partisan advantage, this amendment is offered by a former CIA officer with detailed knowledge of how the U.S. intelligence community works. To my knowledge, there are only three current Members of Congress who worked with the CIA: our chairman, the gentleman from Florida (Mr. Goss), the author of this amendment; the gentleman from Connecticut (Mr. Simmons); and me, who was detailed to the CIA from navy intelligence.

This amendment seeks to change our intelligence culture to become more effective in the age of the Internet. Today, every two-bit terror organization in the world has a Web site broadcasting information on its activities. Internet news, political parties, and foreign government sites all offer new material to our intelligence community.

For years in the cold war, our enemies collected open-source data on us, but we were forced to collect secret data on them. That is now changing. There is a wealth of open-source data on our adversaries. Every analyst in the community should be encouraged to use as much current and accurate open-source data as possible; and I applaud the gentleman, who knows the CIA so well, for offering this amendment to keep our culture up to date with the current technology.

THANK YOU, STAFF SERGEANT
CHRISTOPHER B. WILSON

HON. ERIC CANTOR

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. CANTOR. Mr. Speaker, on behalf of a grateful nation and the citizens of the Seventh District of the Commonwealth of Virginia, I would like to personally thank Staff Sergeant Christopher B. Wilson for his honorable service to the Armed Forces of the United States of America.

I celebrate his return from service abroad, and this country will forever be grateful for his leadership, unwavering dedication to the mission, and the bravery he demonstrated each day in the face of danger. Staff Sergeant Wilson, a proud member of the Virginia National Guard's 229th Military Police Company, returned home to his family and friends in April of 2004. He served two tours of duty defending our homeland and liberating the people of Iraq. He defended our nation's capital during Operation Noble Eagle. Again he answered our nation's call-to-arms, spending 14 months in the Middle East during Operation Iraqi Freedom.

We will never forget his service as he has set an enduring example for all Americans. His service is a perfect model for all men and

women in uniform who wage the daily war on terror. His family and community, the American Military, and the United States of America should be proud of his service.

His actions are consistent with the finest traditions of military service and reflect great credit on the Commonwealth of Virginia and the United States of America. Staff Sergeant Christopher B. Wilson, I again thank you for your selfless service and welcome you home.

HONORING THE CONTRIBUTION OF COMMUNITY HEALTH CENTERS

HON. RAÚL M. GRIJALVA

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. GRIJALVA. Mr. Speaker, community health centers (CHCs) are at the forefront of the noble endeavor to provide quality health care to our nation's most underserved communities. Nearly 900 CHCs throughout the country treat more than 12 million patients who are typically low-income, uninsured, and disproportionately affected by chronic diseases such as diabetes. Ninety percent of patients live at or below 200% of the federal poverty level, and nearly half (5 million) lack health insurance. CHC patients are predominantly women, who require gynecologic and obstetric care, as well as pediatric care for their children. CHC patients are also ethnically and linguistically diverse—with nearly one-third whose native tongue is not English.

Not only are many CHCs the sole source of health care in the underserved communities where they operate, but they are also the sole providers of other crucial services such as dental care, mental health counseling, substance abuse treatment, and assistance to domestic violence victims. In my state, Arizona, CHCs service about 350,000 people in 85 neighborhoods—from densely populated urban centers to far-flung rural towns and tribal communities deep in desert locales, miles away from the nearest community. Last year, nearly 1.5 million visits were made to Arizona's CHCs.

Clearly, health centers save our health care system an untold amount of money by treating patients who, due to lack of access and finances, would otherwise end up in the emergency room needing intensive and expensive treatment. Yet, CHCs struggle to generate adequate revenues to maintain their operations. They do not pocket any of the savings they bring to the system, which are instead transferred by hospitals and private physicians. And while the latter can absorb losses from treating uninsured patients due to their high percentage of privately insured patients, CHCs receive the majority of their reimbursement from Medicaid, which accounts for 36% of all their revenues. Federal grants make up the second largest source of funding, at 22%. By contrast, only six percent of CHC revenues come from reimbursements of private insurers.

This year, the House allotted \$1.84 billion to the federal CHC direct grant program in the FY 2005 Labor, HHS and Education appropriations bill. Although this is a welcome increase from the federal government's funding of \$1.57 billion for FY 2004, I am disappointed that the Health Community Access Program was eliminated. Without Medicaid, however,

CHCs would collapse. Many are already suffering from inadequate or irregular Medicaid funding, as states slash their budget expenditures and seek cost-saving Medicaid waivers that, for instance, allow them to cap the number of enrollees. To empower CHCs to function at their full potential, we must ensure that the Medicaid program is secure and well-funded. The federal government has a moral obligation to support the life-saving work of community health centers.

ON THE PASSING OF RUNNING
LEGEND, JOHNNY KELLY

HON. WILLIAM D. DELAHUNT

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. DELAHUNT. Mr. Speaker, there are few athletes whose names evoke instant recognition and respect with their sport. Johnny Kelly was such a man. Dubbed the "Runner of the Century," he was a three time Olympic athlete, he ran the Boston Marathon 58 times (winning it twice) and was a frequent participant in the Cape Cod Marathon and Falmouth Road Race. A 1999 inductee in the Running Hall of Fame, Kelly carried the Olympic torch and served as a goodwill ambassador for the sport he so loved. He ran with greats like Jesse Owens and Stylianos Kyriakides.

Johnny Kelly was one of the Commonwealth's favorite sons—and in his time, a living legend.

His passing at the age of 97, means that for generations of Bay Staters a familiar figure will not be at this year's Boston Marathon serving as Grand Marshal. But his inspiring story will live on. On the course, at the base of the third hill in Newton, a statue depicts a 27-year-old Kelley winning in 1935 and clasping hands with an older Kelley finishing in 1991 at 83. A fitting tribute to a man that reminded us all that the spirit of competition isn't just for the young, but the young at heart.

I commend to my colleagues the following Cape Cod Times commentary on the passing of this truly great American.

[From the Cape Code Times]

TWO-TIME BOSTON MARATHON CHAMP JOHNNY
KELLEY DEAD AT 97

(By Bill Higgins)

Johnny Kelley, one of the most celebrated and decorated distance runners ever, and a name synonymous with the rich history of the Boston Marathon, died Wednesday night. He was 97.

Kelley won Boston twice and was woven into the fabric of the event by running the race 61 times, finishing the 26.2 miles from Hopkinton to Boston 58 times.

Kelley last ran Boston in 1992 at the age of 84 and then presided over the race as its grand marshal. His impact on the marathon was such that there is a statue of him on the course with two Kelleys depicted, one young, one old, running hand-in-hand across the finish line.

Kelley died only hours after leaving his home in East Dennis and moving to the Windsor Skilled Nursing and Rehabilitation Center in South Yarmouth.

Kelley was a member of three Halls of Fame and a member of three U.S. Olympic teams. He was inducted into the USA Track and Field Hall of Fame in 1980, the first marathoner so honored. The selection com-

mittee waived the requirement stipulating that an athlete be retired for at least five years because, they reasoned, Kelley would never retire from running.

Runner's World magazine named Kelley its "Runner of the Century" for his contributions to the sport.

"Johnny was an icon for all of running, not only the Boston Marathon," said Guy L. Morse III of Centerville, executive director of the Boston Athletic Association, the race's organizer. "He preached his gospel of health and fitness and was an inspiration to everyone. 'Young at Heart'; wasn't just his favorite song or the title of his book. It was the way he lived."

Born Sept. 6, 1907, John Adelbert Kelley was the oldest of five boys and five girls growing up in Medford. He ran track first at Medford High School, and later at Arlington High School after the family moved to the nearby town.

Kelley ran his first Boston in 1928 and, ironically, dropped out. He failed to finish again in 1932, but he finally got the hang of the marathon. He won his first Boston in 1935 and won again in 1945.

He also finished second seven times and one of Boston's famous landmarks, "Heartbreak Hill," was named for Kelley. In 1936 Kelley, thinking that race leader Ellison "Tarzan" Brown had exhausted himself by the last of a series of hills in Newton around 20 miles, patted Brown on the back while taking the lead. Incensed by this gesture, Brown soon regained the lead and went on to win. Kelley, heartbroken, faded to fifth.

Kelley finished 18th in the marathon at the 1936 Berlin Olympics. He made the Olympic team again in 1940, but the games were canceled because of World War II. In the 1948 London Olympics, he finished 21st at age 40.

In 1942, Kelley's wife of three years, Mary, died of cancer and he was soon drafted into the U.S. Army. Private John Kelley came up from Alabama's Fort McClellan for the 1943 Boston Marathon, where his time of 2:30:00, his fastest ever at Boston, left him second again.

Another second place followed in 1944. But in 1945, a decade after his first win in Boston, Kelley won again at 37 in 2:30:40.

In 1993, the statue "Young at Heart" was dedicated in honor of Kelley at the base of Heartbreak Hill. The statue depicts a 27-year-old Kelley winning in 1935 and clasping hands with an older Kelley finishing in 1991 at 83.

"I've had all kinds of citations and awards, but this is just unbelievable," Kelley said at the dedication.

"I've had a love affair with the marathon all my life," said Kelley, "and now, I guess, this means I'll always be a part of it."

Each Memorial Day weekend, races are held in Kelley's honor in Hyannis, with proceeds benefiting Cape Cod Hospital, his favorite charity.

Bill Rodgers, a four-time Boston Marathon champion, always called Kelley one of the greatest athletes of the 20th century.

"When you think about it, who has done as much as John?" Rodgers said. "Some people say Jesse Owens or Jim Thorpe were the greatest ever, but for me, it's Johnny Kelley. Everyone makes lists for the best this, the greatest that. Johnny's on mine. He's my hero."

SPECIAL OLYMPICS SPORT AND
EMPOWERMENT ACT OF 2004

SPEECH OF

HON. TOM LATHAM

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 6, 2004

Mr. LATHAM. Mr. Speaker, today I rise in strong support of this legislation honoring Special Olympics. I thank my good friend the Majority Whip for introducing this legislation. For over thirty years Special Olympics has played an important role in the lives of some very special individuals with intellectual disabilities. Special Olympics offer a platform of personal improvement while also fostering a spirit of camaraderie in competition.

Competition and sports teach us very important lessons about dedication, determination, responsibility, pride and team work or self-sufficiency, as the case may be. I believe that many of my colleagues in this body learned formative lessons through athletic competition, and I believe that—as the Special Olympics philosophy also articulates—lessons learned in sport and competition shape productive citizens.

In recognizing Special Olympics, I believe that we must also recognize the Shriver family for their role in envisioning the games and allowing them to become what they are today. According to the Special Olympics Web site, the Games have grown from the original 35 participants at Camp Shriver in Rockville, Maryland into a 1.4 million athlete, multi-national movement.

The bill we are considering today is entitled the Special Olympics Sport and Empowerment Act. The title is fitting because of the bill's four purposes: providing support to Special Olympics to increase athlete participation and public awareness, dispelling negative stereotypes about people with intellectual disabilities, building athlete and family involvement through sport, and promoting the gifts of people with intellectual disabilities.

As a long time supporter of Special Olympics, I am honored to be a cosponsor of this legislation. I am also pleased that Ames, Iowa will be a direct beneficiary of this bill. The inaugural Special Olympics U.S. National Games will be held in my district in Ames, Iowa. This tremendous event will take place from July 3–9, 2006 and is expected to bring 4,000 athletes from all fifty states, over 1,000 coaches, and 9,000 family members and friends to the Ames area. Volunteers are expected to number nearly 10,000.

I believe that this forward looking bill is very worthy of our support and I would ask my colleagues to join me in honoring Special Olympics.

THETA TAU PROFESSIONAL
ENGINEERING FRATERNITY

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. STEARNS. Mr. Speaker, the Theta Tau Professional Engineering Fraternity was founded at the University of Minnesota in 1904 and