

This Act also helps improve the quality and accessibility of tax preparation services and advice available to taxpayers in several different ways. First, it clarifies that the IRS has the authority to regulate tax return preparers. Ensuring tax preparers are trained, competent, and current on tax law developments will go a long way towards helping taxpayers during one of their most important financial transactions of the year. The Act also helps ensure moderate income taxpayers access qualified tax assistance by supporting a grant program for free income tax assistance services, like those offered by the Koreatown Youth and Community Center in my district in Los Angeles. It also allows IRS referrals to Low Income Taxpayer Clinics, which provide representation to modest income taxpayers in their disputes with the IRS. In addition, the Act puts new protections in place to ensure taxpayer information remains confidential, and increases penalties on preparers of fraudulent tax returns.

Finally, this bill includes several provisions that would improve IRS taxpayer services. One important provision provides greater protections for taxpayers when they are faced with a Notice of a Federal Tax Lien filing (NFTL). Filing of an NFTL can result in significant, longterm hardship to a taxpayer, and may adversely affect the taxpayer's credit, thus impairing his or her ability to conduct financial transactions or secure employment. The Taxpayer Bill of Rights Act requires the IRS to make individualized determinations before the filing of an NFTL, and also requires consideration of hardship factors and a taxpayer's history of compliance before these determinations are made.

Many of the issues identified in this bill have caused confusion and undue hardship for taxpayers across the country. I encourage all of my colleagues to support these common sense provisions to promote taxpayer rights and services for all Americans.

#### HONORING PETER DIPAOLO

#### HON. ELIOT L. ENGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. ENGEL. Mr. Speaker, I rise today to honor a dear friend and a true community leader, Pelham Town Supervisor Peter DiPaola, who has served his community in elected office with distinction for close to 25 years.

A resident of Pelham Manor since 1952, Peter has always had a love affair with Pelham Manor and its residents. He attended Siwanoy Elementary School while his future wife attended Prospect Hill, beginning a family legacy in the Pelham Elementary School system that has lasted three generations.

In 1991, Peter began his life of public service as a member of the Pelham Manor Planning Board, and never looked back. To call Peter's career in elected office diverse or extensive would be an understatement. He served as Pelham Manor Trustee, with oversight for administration, planning, and finance; Fire Commissioner; Police Commissioner; Commissioner of Public Works; was elected Mayor of the Village of Pelham Manor in 2001; Town Councilman in 2004; and finally Pelham

Town Supervisor in 2012, the role in which he currently still serves.

As Town Supervisor, Peter has worked diligently to maintain the beauty and charm that has defined Pelham for decades. In spite of state mandated tax caps, he has overseen a redesign and improvement of the Town Court, a renovation of Gazebo Park, an expansion of the offerings by the Pelham Recreation Department, as well as an improvement of town services and programs, all while staying under the 2 percent tax cap. He has also worked hard to obtain vital funding through local, state, and federal grants, some of which my office has helped procure, for initiatives ranging from Superstorm Sandy repairs to improvements to Trotta Park. Peter's ability to deliver the services Pelham's residents have come to expect from their local government, while exhibiting strict fiscal responsibility, has been masterful, and as Pelham's Congressman I have always counted myself fortunate to have such a wonderful partner in government.

Peter and I may not come from the same side of the aisle, but we have always had a great relationship, built on a foundation of mutual respect, while working together in the spirit of bipartisanship. As the American Legion Pelham Post 50 honors Peter at their annual Veterans Week Dinner Dance, I want to take a moment to honor him as well, and thank his wife, children, and grandchildren for sharing him with the entire community. There is no more fitting honoree than Peter, and he is most deserving of this recognition.

#### UNCONSCIONABLE NATIONAL DEBT

#### HON. MIKE COFFMAN

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. COFFMAN. Mr. Speaker, on January 20, 2009, the day President Obama took office, the national debt was \$10,626,877,048,913.08.

Today, it is \$ 18,719,613,274,893.51. We've added \$8,092,736,225,980.43 to our debt in 6 years. This is over \$8 trillion in debt our nation, our economy, and our children could have avoided with a balanced budget amendment.

#### HONORING SHAWN FRIEDKIN

#### HON. LOIS FRANKEL

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Ms. FRANKEL of Florida. Mr. Speaker, I rise today to congratulate Shawn Friedkin for receiving the Arnold H. Snider Visionary Leadership Award from the Reeve Foundation, recognizing his many years of tireless work on behalf of disabled people.

Twenty years ago, Shawn was a newly married man with a young daughter when his life was forever changed. After a terrible car accident, Shawn experienced unrepairable damage to his spinal cord and would never walk again.

On November 19, the Reeve Foundation held its 25th Annual "A Magical Evening" fundraiser in New York, where Mr. Friedkin's

hard work was recognized. In 1997 Shawn founded Stand Among Friends, an organization to help people with disabilities live life to their full potential. Since then he has been involved in raising funds for neurological research and creating programs to support people with disabilities in our community. As President of this organization, Mr. Friedkin opened a disability center on Florida Atlantic University's campus in 2006, which has helped place over 800 people in jobs.

Shawn is an inspiration, and I am pleased to recognize him today and wish him the best in his future endeavors.

#### PERSONAL EXPLANATION

#### HON. ROGER WILLIAMS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. WILLIAMS. Mr. Speaker, on Roll Call 643 on final passage of H.R. 4038, the American SAFE Act of 2015, I would have voted aye, which is consistent with my position on this legislation.

#### PERSONAL EXPLANATION

#### HON. STEVE COHEN

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. COHEN. Mr. Speaker, due to a flight delay on March 23, 2015, I was unable to attend House Roll Call Vote numbers 130 and 131. If present, I would have voted yes on H.R. 360 and H. Res. 162.

#### HONORING MASTER SERGEANT FRANK NORWOOD

#### HON. CHELLIE PINGREE

OF MAINE

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Ms. PINGREE. Mr. Speaker, I would like to recognize Master Sergeant Frank Norwood, an outstanding Maine veteran and patriot who has distinguished himself with his outstanding service to our country, state, and veterans.

Master Sergeant Norwood is well known in my state for his role as the Maine Military Funeral Honors Coordinator, a post in which he has earned statewide respect from military, government, and civilian communities. Since 2005, his team has performed 12,000 military funerals and, over the last five years, has been at every single Maine veteran's funeral. This incredible feat—unmatched by any other state—is a true show of respect to the veterans who have defended our country.

In addition, Master Sergeant Norwood has led the Maine State Select Honor Guard to become the pride of the Maine Army National Guard. During his tenure there, he has coordinated over 700 events and personally participated in over 500 of them, ranging from gubernatorial inaugurations, posting colors at major sporting events, and performing military funerals for our fallen heroes. Additionally, he has instructed numerous veterans' organizations and community groups on ceremonial

and flag etiquette, often volunteering his personal time.

I would also like to recognize Master Sergeant Norwood's many years of distinguished service in the Army and the Maine Army National Guard. He served in Grenada, helped ready Maine's Guard members for an overseas deployment in the War on Terror, and earned numerous military honors and awards.

Frank Norwood is a great leader and patriot. The people of Maine are honored by his dedication, and I thank him wholeheartedly for his service to our veterans and our nation.

#### TEACHING HISTORY AND SERVING TEXAS

#### HON. PETE OLSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. OLSON. Mr. Speaker, I rise today to congratulate Terri Wenzel from Pearland, Texas for being named President of the Texas Council for the Social Studies (TCSS).

Ms. Wenzel is a fourth grade teacher at Pearland's Challenger Elementary. For almost 15 years, she has been involved with TCSS in order to promote Texas social studies around our great state. From encouraging development for her fellow teachers, to bringing history to life in her classroom, Ms. Wenzel has truly shown her commitment to Texas. She begins serving on the TCSS Executive Council in January 2016 and will begin her term as president in 2017. Ms. Wenzel is making Pearland and Challenger Elementary proud. TCSS made a great decision by selecting her.

On behalf of the Twenty-Second Congressional District of Texas, congratulations again to Terri. Thank you for teaching young Texans about our great state.

#### HONORING ANGELO MARTINELLI

#### HON. ELIOT L. ENGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. ENGEL. Mr. Speaker, I rise today to recognize a leader in the Yonkers community, Angelo R. Martinelli, who for 20 years has led the Yonkers Chamber of Commerce as Chairman with great distinction and integrity.

Originally born in the Bronx in 1927, Angelo grew up in Mount Vernon, attending A.B. Davis High School. Following his graduating in 1945, he enlisted in the United States Army where he served until 1946 as a Sergeant.

After leaving the Army, Angelo returned home to work in his family's business, The Yonkers Daily Times, while swiftly moving to buy the Gazette Press in 1948. This shift, as well as meeting the love of his life, Carol Madatto, led to the purchase of their first home in Yonkers in 1960, where Angelo still currently lives.

In 1974, Angelo ran and was elected Mayor of the City of Yonkers, serving from 1974–1979 and again from 1982–1987. He has earned a reputation as an effective and forceful advocate of municipal government interests, like seniors, anti-crime programs, and the reactivation of the Yonkers Police Athletic

League. In 1983, with the closing of the PAL seeming imminent, Mayor Martinelli helped form a new Board of Directors, and today the PAL is a vibrant organization, with Angelo continuing to serve as its President since 1991. Angelo was the owner and Chairman of the Board of Gazette Press, Inc., and is currently Chairman of the Board for Today Media, Inc. From 1990 until May, 2012 he served as a director of Hudson Valley Bank.

In January 1984, Mercy College conferred upon him an Honorary Doctorate of Humane Letters. In January 1995 he became Chairman of the Yonkers Chamber of Commerce, a position he still holds. In August 2015, HBO aired the miniseries, "Show Me a Hero," with Angelo, who was delighted to be portrayed by actor Jim Belushi.

But Angelo's passion was always his family. He and Carol, to whom he was married to and loved for 65 years, have six sons, Michael, Paul, Robert, Richard, Thomas and Ralph, and five daughters-in-law, 12 grandchildren, and five great grandchildren. Angelo is an active parishioner of St. Eugene's Church, Yonkers.

This year, the Yonkers Chamber of Commerce is honoring Angelo at the 122nd Annual Business Hall of Fame Dinner, commemorating his 20 years of service as Chairman of the Board. I want to thank him for his incredible leadership and for helping to make Yonkers the great city it is today.

#### A TRIBUTE TO KRISTIN JOHNN

#### HON. DAVID YOUNG

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. YOUNG of Iowa. Mr. Speaker, I rise today to recognize and congratulate Kristin Johnk of Atlantic, Iowa, for receiving the American Future Farmers of America Degree Award. The American Future Farmers of America Degree is the highest honor a FFA member can achieve.

From October 28th through October 31st the FFA held their annual National Convention in Louisville, Kentucky. It was then that Kristin was awarded the American FFA Degree for her abilities and outstanding achievements in agriculture business, production, processing and service programs. Kristin has a wide range of experience in agriculture related jobs. She has worked in floriculture, turf and landscaping management, as well as vegetable production. Her experience in these jobs have opened her eyes to future career opportunities and allowed her to develop some of the skills she will need to succeed in them.

Eligibility requirements for this prestigious FFA award include: earning at least \$10,000 and productively investing \$7,500 through a supervised agriculture experience program or working in an existing agriculturally-focused position, completing 50 hours of community service, as well as demonstrating outstanding leadership abilities. Kristin met and exceeded each of these requirements through her dedication to the organization and the agriculture community.

Mr. Speaker, I applaud and congratulate Kristin for earning this award. She is a shining example of how hard work, determination, and dedication can help you achieve your goals. I

am honored to recognize her today. I ask that my colleagues in the United States House of Representatives join me in congratulating Kristin for her accomplishments and in wishing her nothing but continued success.

#### A TRIBUTE TO WYATT SAEUGLING

#### HON. DAVID YOUNG

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. YOUNG of Iowa. Mr. Speaker, I rise today to recognize and congratulate Wyatt Saeugling of Atlantic, Iowa, for receiving the American Future Farmers of America Degree Award. The American Future Farmers of America Degree is the highest honor a FFA member can achieve.

From October 28th through October 31st the FFA held their annual National Convention in Louisville, Kentucky. It was there that Wyatt was awarded the American FFA Degree for his abilities and outstanding achievements in agriculture business, production, processing and service programs. He has always been involved in agriculture, from helping his grandpa on their dairy farm to starting his own cow herd.

Eligibility requirements for this prestigious FFA award include: earning at least \$10,000 and productively investing \$7,500 through a supervised agriculture experience program or working in an existing agriculturally-focused position, completing 50 hours of community service, as well as demonstrating outstanding leadership abilities. Wyatt met and exceeded each of these requirements through his dedication to the organization and the agriculture community.

Mr. Speaker, it is an honor to represent young leaders like Wyatt in the United States House of Representatives. He is a shining example of how hard work, determination, and dedication can help you achieve your goals. I know that my colleagues in the United States House of Representatives will join me in congratulating him for his accomplishments and wishing him nothing but continued success.

#### A TRIBUTE TO TUCKER SAGER

#### HON. DAVID YOUNG

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

*Monday, November 30, 2015*

Mr. YOUNG of Iowa. Mr. Speaker, I rise today to recognize and congratulate Tucker Sager of Atlantic, Iowa, for receiving the American Future Farmers of America Degree Award. The American Future Farmers of America Degree is the highest honor a FFA member can achieve.

From October 28th through October 31st the FFA held their annual National Convention in Louisville, Kentucky. It was then that Tucker was awarded the American FFA Degree for his abilities and outstanding achievements in agriculture business, production, processing and service programs. Tucker has always had an interest in agriculture, and his passion has only been reinforced through his work as a farm hand.

Eligibility requirements for this prestigious FFA award include: earning at least \$10,000