

115TH CONGRESS  
1ST SESSION

# H. J. RES. 54

Disapproving the rule submitted by the Department of the Treasury and the Internal Revenue Service relating to documentation requirements for certain related-party interests in a corporation to be treated as indebtedness.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2017

Mr. ROKITA submitted the following joint resolution; which was referred to the Committee on Ways and Means

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## **JOINT RESOLUTION**

Disapproving the rule submitted by the Department of the Treasury and the Internal Revenue Service relating to documentation requirements for certain related-party interests in a corporation to be treated as indebtedness.

1       *Resolved by the Senate and House of Representatives*  
2       *of the United States of America in Congress assembled,*  
3       That the Congress disapproves the rules submitted by the  
4       Department of the Treasury and the Internal Revenue  
5       Service relating to documentation requirements for certain  
6       related-party interests in a corporation to be treated as

1 indebtedness (published at 81 Fed. Reg. 72858 (October  
2 21, 2016)), and such rule shall have no force or effect.

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