

112TH CONGRESS  
1ST SESSION

# H. R. 772

To amend the Internal Revenue Code of 1986 to restore the credit lost by individuals resulting from the replacement of the Making Work Pay Credit with the employee payroll tax cut for 2011.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 17, 2011

Ms. DELAURO (for herself, Mr. HINCHEY, Mr. COHEN, Mr. FILNER, Ms. NORTON, Mr. CONYERS, Ms. BROWN of Florida, Mr. JACKSON of Illinois, Mr. HONDA, and Ms. FUDGE) 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 restore the credit lost by individuals resulting from the replacement of the Making Work Pay Credit with the employee payroll tax cut for 2011.

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 “Extended Tax Relief  
5 for All Act of 2011”.

1 **SEC. 2. RESTORATION OF CREDIT LOST BY INDIVIDUALS**  
2 **RESULTING FROM THE REPLACEMENT OF**  
3 **THE MAKING WORK PAY CREDIT WITH THE**  
4 **EMPLOYEE PAYROLL TAX CUT FOR 2011.**

5 (a) IN GENERAL.—Section 36A of the Internal Rev-  
6 enue Code of 1986 (relating to making work pay credit)  
7 is amended by striking subsection (e) and inserting the  
8 following new subsections:

9 “(e) 2011 CREDIT FOR INDIVIDUALS RECEIVING  
10 SMALLER CREDIT UNDER 2011 EMPLOYEE PAYROLL  
11 TAX CUT.—In the case of taxable years beginning after  
12 December 31, 2010, and before January 1, 2012, the  
13 credit determined under this section (without regard to  
14 this subsection) shall be reduced (but not below zero) by  
15 the aggregate of the reductions in—

16 “(1) the tax imposed by section 1401(a) for  
17 such taxable year, and

18 “(2) the taxes imposed by sections 3101(a),  
19 3201(a), and 3211(a)(1) on remuneration received  
20 during such year,

21 by reason of section 601 of the Tax Relief, Unemployment  
22 Insurance Reauthorization, and Job Creation Act of 2010.

23 “(f) TERMINATION.—This section shall not apply to  
24 taxable years beginning after December 31, 2011.”.

1           (b) TECHNICAL AMENDMENT.—Paragraph (1) of  
2 section 36A(b) of such Code is amended by striking “sub-  
3 section (c)” and inserting “subsections (c) and (e)”.

4           (c) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2010.

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