

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 4462  
OFFERED BY M\_\_ . \_\_\_\_\_**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR**  
2 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**  
3 **LIEF OF VICTIMS OF EARTHQUAKE IN HAITI.**

4 (a) IN GENERAL.—For purposes of section 170 of the  
5 Internal Revenue Code of 1986, a taxpayer may treat any  
6 contribution described in subsection (b) made after Janu-  
7 ary 11, 2010, and before March 1, 2010, as if such con-  
8 tribution was made on December 31, 2009, and not in  
9 2010.

10 (b) CONTRIBUTION DESCRIBED.—A contribution is  
11 described in this subsection if such contribution is a cash  
12 contribution made for the relief of victims in areas af-  
13 fected by the earthquake in Haiti on January 12, 2010,  
14 for which a charitable contribution deduction is allowable  
15 under section 170 of the Internal Revenue Code of 1986.

16 (c) RECORDKEEPING.—In the case of a contribution  
17 described in subsection (b), a telephone bill showing the  
18 name of the donee organization, the date of the contribu-

1 tion, and the amount of the contribution shall be treated  
2 as meeting the recordkeeping requirements of section  
3 170(f)(17) of the Internal Revenue Code of 1986.

4 (d) PAYGO.—All applicable provisions in this section  
5 are designated as an emergency for purposes of pay-as-  
6 you-go principles.

