

107TH CONGRESS  
1ST SESSION

# H. R. 2432

For the relief of Richard W. Schaffert.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2001

Mr. BEREUTER introduced the following bill; which was referred to the  
Committee on the Judiciary

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## A BILL

For the relief of Richard W. Schaffert.

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. WAIVER OF TIME LIMITATIONS.**

4 (a) IN GENERAL.—The limitations set forth in sec-  
5 tions 6511 and 6514(a) of the Internal Revenue Code of  
6 1986 (relating to period of limitation on filing claim and  
7 on allowance of credits or refunds for tax overpayment)  
8 shall not apply to a claim filed by Richard W. Schaffert  
9 of Lincoln, Nebraska, for credit or refund of an overpay-  
10 ment of the individual Federal income tax Richard W.  
11 Schaffert paid for the taxable year 1983.

1       (b) DEADLINE.—Subsection (a) shall apply only if  
2 Richard W. Schaffert submits a claim pursuant to such  
3 subsection within the 1-year period beginning on the date  
4 of the enactment of this Act.

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