

Exhibit 72

Public Law 108–311
108th Congress

An Act

Oct. 4, 2004

[H.R. 1308]

To amend the Internal Revenue Code of 1986 to provide tax relief for working families, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Working
Families Tax
Relief Act of
2004.

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

26 USC 1 note.

(a) **SHORT TITLE.**—This Act may be cited as the “Working Families Tax Relief Act of 2004”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents for this Act is as follows:

Sec. 1. Short title; amendment of 1986 Code; table of contents.

TITLE I—EXTENSION OF FAMILY TAX PROVISIONS

Sec. 101. Repeal of scheduled reductions in child tax credit, marriage penalty relief, and 10-percent rate bracket.

Sec. 102. Acceleration of increase in refundability of the child tax credit.

Sec. 103. 1-year extension of minimum tax relief to individuals.

Sec. 104. Earned income includes combat pay.

Sec. 105. Application of EGTRRA sunset to this title.

TITLE II—UNIFORM DEFINITION OF CHILD

Sec. 201. Uniform definition of child, etc.

Sec. 202. Modifications of definition of head of household.

Sec. 203. Modifications of dependent care credit.

Sec. 204. Modifications of child tax credit.

Sec. 205. Modifications of earned income credit.

Sec. 206. Modifications of deduction for personal exemption for dependents.

Sec. 207. Technical and conforming amendments.

Sec. 208. Effective date.

TITLE III—EXTENSIONS OF CERTAIN EXPIRING PROVISIONS

Sec. 301. Research credit.

Sec. 302. Parity in the application of certain limits to mental health benefits.

Sec. 303. Work opportunity credit and welfare-to-work credit.

Sec. 304. Qualified zone academy bonds.

Sec. 305. Cover over of tax on distilled spirits.

Sec. 306. Deduction for corporate donations of scientific property and computer technology.

Sec. 307. Deduction for certain expenses of school teachers.

Sec. 308. Expensing of environmental remediation costs.

Sec. 309. Certain New York Liberty Zone benefits.

Sec. 310. Tax incentives for investment in the District of Columbia.

Sec. 311. Disclosure of tax information to facilitate combined employment tax reporting.