

1 **SEC. 205. TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RE-**
2 **TIREMENT PLANS FOR CHARITABLE PUR-**
3 **POSES.**

4 (a) **IN GENERAL.**—Subparagraph (F) of section
5 408(d)(8) (relating to termination) is amended by striking
6 “December 31, 2007” and inserting “December 31,
7 2009”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to distributions made in taxable
10 years beginning after December 31, 2007.

11 **SEC. 206. TREATMENT OF CERTAIN DIVIDENDS OF REGU-**
12 **LATED INVESTMENT COMPANIES.**

13 (a) **INTEREST-RELATED DIVIDENDS.**—Subpara-
14 graph (C) of section 871(k)(1) (defining interest-related
15 dividend) is amended by striking “December 31, 2007”
16 and inserting “December 31, 2009”.

17 (b) **SHORT-TERM CAPITAL GAIN DIVIDENDS.**—Sub-
18 paragraph (C) of section 871(k)(2) (defining short-term
19 capital gain dividend) is amended by striking “December
20 31, 2007” and inserting “December 31, 2009”.

21 (c) **EFFECTIVE DATE.**—The amendments made by
22 this section shall apply to dividends with respect to taxable
23 years of regulated investment companies beginning after
24 December 31, 2007.