

(3) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 1976. 26 USC 1348 note.

(y) **CHANGES IN THE SUBCHAPTER S PROVISIONS.**—

(1) **GRANTOR TRUST MAY BE TREATED AS PERMITTED SHAREHOLDER AFTER DECEDENT'S DEATH; GRANTOR OR GRANTOR TRUST MUST BE INDIVIDUAL.**—Paragraph (1) of subsection (e) of section 1371 (as redesignated by this Act) is amended to read as follows:

“(1)(A) A trust all of which is treated as owned by the grantor (who is an individual who is a citizen or resident of the United States) under subpart E of part I of subchapter J of this chapter. 26 USC 1371.

“(B) A trust which was described in subparagraph (A) immediately before the death of the grantor and which continues in existence after such death, but only for the 60-day period beginning on the day of the grantor's death. If a trust is described in the preceding sentence and if the entire corpus of the trust is includible in the gross estate of the grantor, the preceding sentence shall be applied by substituting ‘2-year period’ for ‘60-day period’.”

(2) **EFFECTIVE DATE.**—The amendment made by paragraph (1) shall apply to taxable years beginning after December 31, 1976. 26 USC 1371 note.

(z) **WITHHOLDING OF FEDERAL TAXES ON CERTAIN INDIVIDUALS ENGAGED IN FISHING.**—

(1) **IN GENERAL.**—Section 1207(f)(4) of the Tax Reform Act of 1976 (relating to effective date of provisions relating to withholding on certain individuals engaged in fishing) is amended by striking out “December 31, 1971” each place it appears and inserting in lieu thereof “December 31, 1954”. 26 USC 3121 note.

(2) **EFFECTIVE DATE.**—The amendments made by paragraph (1) shall take effect on October 4, 1976. 26 USC 3121 note.

(aa) **WITHDRAWALS FROM INDIVIDUAL RETIREMENT ACCOUNTS, ETC.**—

(1) **IN GENERAL.**—The last sentence of section 4973(b) (relating to excess contributions to individual retirement accounts, etc.) is amended by striking out “solely because of employer contributions to a plan or contract described in section 219(b)(2)” and inserting in lieu thereof “solely because of ineligibility under section 219(b)(2) or section 220(b)(3)”. 26 USC 4973. 26 USC 219.

(2) **EFFECTIVE DATE.**—The amendment made by paragraph (1) shall apply as if included in section 1501 of the Tax Reform Act of 1976 at the time of the enactment of such Act. 26 USC 219, 220. 26 USC 4973 note.

(bb) **AMENDMENTS RELATING TO DISCLOSURE OF TAX RETURNS.**—

(1) **DISCLOSURE OF MAILING ADDRESS FOR PURPOSES OF COLLECTING CERTAIN STUDENT LOANS.**—

(A) Subsection (m) of section 6103 (relating to disclosure of taxpayer identity information) is amended to read as follows: 26 USC 6103.

“(m) **DISCLOSURE OF TAXPAYER IDENTITY INFORMATION.**—

“(1) **TAX REFUNDS.**—The Secretary may disclose taxpayer identity information to the press and other media for purposes of notifying persons entitled to tax refunds when the Secretary, after reasonable effort and lapse of time, has been unable to locate such persons.

“(2) **FEDERAL CLAIMS.**—Upon written request, the Secretary may disclose the mailing address of a taxpayer to officers and employees of an agency personally and directly engaged in, and solely for their use in, preparation for any administrative or judicial proceeding (or investigation which may result in such a proceeding) pertaining to the collection or compromise of a