

Table 1

PRELIMINARY

**ESTIMATED REVENUE EFFECTS
OF THE POSSIBLE CONFERENCE COMPROMISE
(H. R. 3838)**

[Billions of Dollars]

Item	Fiscal Years 1986-91
Individual.....	-121.7
Corporate.....	120.4
Other.....	1.5
Grand Total.....	0.2

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JCX-23-86

PRELIMINARY

**ESTIMATED REVENUE EFFECTS
OF THE POSSIBLE CONFERENCE COMPROMISE**

[Billions of Dollars]

Fiscal Year	Billions of Dollars
1986.....	*
1987.....	11
1988.....	-17
1989.....	-15
1990.....	9
1991.....	12
Total.....	*

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* Less than \$0.5 billion

PRELIMINARY

DISTRIBUTIONAL EFFECTS
OF A POSSIBLE CONFERENCE COMPROMISE

[1988 Income Levels]

INCOME CLASS [Thousands of 1986 dollars]	PERCENTAGE CHANGE IN INCOME TAX LIABILITY
Less than \$10.....	-65.7
\$ 10 - 20.....	-22.3
20 - 30.....	-9.8
30 - 40.....	-7.7
40 - 50.....	-9.1
50 - 75.....	-1.7
75 - 100.....	-1.0
100 - 200.....	-2.4
200 and above.....	-2.3
Total.....	-6.1

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PRELIMINARY

**DISTRIBUTIONAL EFFECTS
OF A POSSIBLE CONFERENCE COMPROMISE**

[1987 Income Levels]

INCOME CLASS [Thousands of 1986 dollars]	PERCENTAGE CHANGE IN INCOME TAX LIABILITY
Less than \$10.....	-55.2
\$ 10 - 20.....	-16.4
20 - 30.....	-10.7
30 - 40.....	-9.4
40 - 50.....	-9.7
50 - 75.....	-0.7
75 - 100.....	5.2
100 - 200.....	5.6
200 and above.....	11.4
Total.....	-1.6

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PRELIMINARY

**TAXPAYERS WITH INCREASES AND DECREASES
IN TAX LIABILITY
UNDER A POSSIBLE CONFERENCE COMPROMISE**

[1987 Income Levels]

Income Class [Thousands of 1986 Dollars]	Number of Returns with Tax Increase	Number of Returns with Tax Decrease
	----- Possible Conference Compromise	----- Possible Conference Compromise
\$ 0 - \$ 10.....	1,701	11,970
10 - 20.....	3,391	22,025
20 - 30.....	3,095	16,981
30 - 40.....	2,597	11,320
40 - 50.....	1,472	7,052
50 - 75.....	3,148	4,777
75 - 100.....	1,021	827
100 - 200.....	815	859
200 +	327	319
Total.....	17,567	76,131
Percent of Total....	18.7	81.3

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