

**ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S MARK OF  
S. 1321, THE "TELEPHONE EXCISE TAX REPEAL ACT OF 2005," AND  
S. 832, THE "TAXPAYER PROTECTION AND ASSISTANCE ACT OF 2005,"  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON JUNE 28, 2006**

Fiscal Years 2007 - 2016

[Millions of Dollars]

Provision	Effective	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2007-11	2007-16
<b>I. Repeal Excise Tax on Communications Services .....</b>	<b>[1]</b>	<b>-721</b>	<b>-717</b>	<b>-713</b>	<b>-710</b>	<b>-706</b>	<b>-702</b>	<b>-698</b>	<b>-694</b>	<b>-690</b>	<b>-685</b>	<b>-3,566</b>	<b>-7,036</b>
<b>II. Taxpayer Protection and Assistance Provisions</b>													
1. Low-income taxpayer clinics.....	gma DOE	----- No Revenue Effect -----											
2. Clarification of enrolled agent credentials.....	DOE	----- No Revenue Effect -----											
3. Regulation of tax return preparers [2].....	DOE	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
4. Contract authority for examinations of preparers .....	DOE	----- No Revenue Effect -----											
5. Regulation of refund anticipation loan facilitators [2].....	1ya DOE	----- No Revenue Effect -----											
6. Taxpayer access to financial institutions [2].....	DOE	----- No Revenue Effect -----											
7. Expanded use of tax court practice fees for pro se taxpayers.....	DOE	----- No Revenue Effect -----											
<b>Total of Taxpayer Protection and Assistance Provisions .....</b>		<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>	<b>[3]</b>
<b>NET TOTAL .....</b>		<b>-721</b>	<b>-717</b>	<b>-713</b>	<b>-710</b>	<b>-706</b>	<b>-702</b>	<b>-698</b>	<b>-694</b>	<b>-690</b>	<b>-685</b>	<b>-3,566</b>	<b>-7,036</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment is assumed to be July 1, 2006.

Legend for "Effective" column:

DOE = date of enactment

gma = grants made after

1ya = one year after

[1] Effective for bills first rendered more than 90 days after the date of enactment.

[2] Estimates of spending authority to be provided by Congressional Budget Office.

[3] Gain of less than \$500,000.