ESTIMATED BUDGET EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN THE PRESIDENT'S FISCAL YEAR 2010 BUDGET PROPOSAL [1]

Fiscal Years 2010 - 2019

[Millions of Dollars]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
I. Index to Inflation the 2009 Parameters of the AMT as Enacted in the American Recovery and Reinvestment Act	tyba 12/31/09	-6,678	-68,963	-30,581	-33,927	-37,236	-41,211	-46,161	-52,484	-60,393	-69,574	-177,385	-447,209
II. Make Permanent Certain Tax Cuts Enacted in													
2001 and 2003:													
A. Permanently Extend Capital Gains and Dividends	S												
0%/15% Rates; Add a 20% Rate for Taxpayers													
Otherwise in the 36% and 39.6% Brackets	tyba 12/31/10	-167	-4,867	-20,399	-24,798	-26,573	-27,886	-28,950	-29,782	-30,685	-31,555	-76,804	-225,662
B. Permanently Increase the Maximum Amount													
and Phaseout Threshold Under Section 179													
that are Scheduled to Expire After 2010	tyba 12/31/10		-2,428	-4,439	-3,707	-3,043	-2,325	-1,665	-1,212	-965	-874	-13,618	-20,661
C. Reductions in Individual Income Tax Rates [2]													
1. Retain 10% bracket	tyba 12/31/10		-40,376	-59,413	-61,775	-63,885	-65,913	-68,056	-70,531	-73,024	-75,607	-225,448	-578,580
2. Retain the 25%, 28%, and part of the 33%	. 1 . 10/01/10		25.455	40.040	40.050	16.252	40.205	52.064	7 4.004	55 44	60.520	155.045	122 205
income tax rate brackets	tyba 12/31/10		-27,475	-40,840	-43,379	-46,252	-49,205	-52,064	-54,894	-57,646	-60,538	-157,947	-432,295
D. Child Tax Credit Extend \$1,000 Credit,	. 1 10/01/10		5.004	20.077	20.242	20.547	20. (77	20.772	20.005	20.020	20.005	02.770	242 127
Refundability, and AMT rules [2]	tyba 12/31/10		-5,804	-29,077	-29,342	-29,547	-29,677	-29,772	-29,885	-29,938	-30,095	-93,770	-243,137
E. Marriage Penalty Relief [2]	tyba 12/31/10		-18,189 -793	-31,233	-32,803	-34,281	-35,551	-36,814	-38,159	-39,460	-41,016	-116,506	-307,507
F. Education Incentives [3]	generally 1/1/11		-193	-1,596	-1,676	-1,728	-1,818	-1,913	-2,021	-2,183	-2,287	-5,792	-16,014
G. Make Permanent the Estate, Gift, and													
Generation-Skipping Transfer Taxes; Extend													
2009 Law and Index Estate Tax Exemption for Inflation; Gift Tax Lifetime Exclusion to													
Remain at \$1 Million	dda 12/31/09	384	-1.993	-19.586	-23,496	-27,342	-30,901	-33,756	-37,176	-39,633	-42,745	-72,032	-256,244
H. Other Incentives for Families and Children [2]	uua 12/31/09	304	-1,993	-17,300	-23,490	-41,342	-30,901	-55,750	-57,170	-39,033	-42,743	-12,032	-230,244
[4]	tyba 12/31/10		-214	-797	-857	-884	-906	-924	-947	-969	-963	-2,752	-7,461
[+]	tyba 12/31/10		-214	-171	-057	-004	-500	-724	-J+/	-509	-303	-2,132	-7,401

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
I. Repeal Overall Limitation on Itemized													_
Deduction and the Personal Exemption													
Phaseout for Certain Taxpayers	tyba 12/31/10		-761	-1,586	-1,722	-1,865	-2,003	-2,134	-2,259	-2,378	-2,503	-5,934	-17,212
Total of Make Permanent Certain Tax Cuts													
Enacted in 2001 and 2003		217	-102,900	-208,966	-223,555	-235,400	-246,185	-256,048	-266,866	-276,881	-288,183	-770,603	-2,104,773
III. Tax Incentives													
A. Tax Cuts for Families and Individuals													
1. Provide Making Work Pay tax credit [2]	tyba 12/31/10		-28,661	-61,685	-62,487	-63,116	-63,492	-63,824	-64,217	-64,630	-65,053	-215,949	-537,165
2. Expand earned income Credit [2]	tyba 12/31/10		-30	-3,003	-2,982	-2,958	-2,923	-2,910	-2,942	-2,988	-3,033	-8,973	-23,767
3. Expand refundability of the child credit [2]	tyba 12/31/10			-9,031	-9,102	-9,197	-9,227	-9,266	-9,302	-9,352	-9,394	-27,330	-73,872
4. Expand Saver's credit [2]	tyba 12/31/10		-600	-2,992	-2,952	-2,919	-2,814	-2,739	-2,779	-2,722	-2,703	-9,463	-23,220
5. Require certain employers to establish													
automatic enrollment in IRAs [2]	tyba 12/31/11			-905	-3,680	-3,915	-4,134	-4,387	-4,682	-4,951	-5,260	-8,500	-31,913
6. Provide American Opportunity Tax Credit [2]	tyba 12/31/10		-1,150	-5,757	-5,795	-5,760	-5,685	-5,999	-5,997	-6,129	-6,465	-18,462	-48,737
B. Tax Cuts for Businesses													
1. Eliminate capital gains taxation on small													
business stock and maintain 7 percent AMT	D.0.					- 0.5		0.1.			40.5	700	
preference	saa DOE	3	1			-586	-629	-917	-1,116	-1,245	-1,367	-582	-5,857
2. Make research and experimentation tax credit	DOE	2 200	4.002	4.720	5 510	< 210	7.161	0.044	0.055	0.011	10.001	22.07.4	67 00 6
permanent	DOE	-2,300	-4,003	-4,739	-5,512	-6,319	-7,161	-8,044	-8,975	-9,911	-10,921	-22,874	-67,886
3. Expand net operating loss carryback	[5]	-59,982	10,193	9,621	7,427	5,254	3,660	2,512	1,740	1,186	841	-27,487	-17,547
4. Modify Federal Aviation Administration	10/1/2011			7.006	0.100	0.604	0.002	0.410	0.025	10.056	10.700	22.001	72 104
financing [6]	10/1/2011			-7,206	-8,180	-8,604	-9,002	-9,410	-9,835	-10,256	-10,700	-23,991	-73,194
C. Continue Remaining Expiring Provisions Through Calendar Year 2010													
Extend the deduction for State and local sales													
taxes (sunset 12/31/10)	tyba 12/31/09	-381	-2,207	-289								-2,877	-2,877
2. Extend the deduction for qualified tuition	•		ĺ									,	ŕ
(sunset 12/31/10)	tyba 12/31/09	-135	-542									-677	-677
3. Extend Subpart F provisions (sunset 12/31/10)	tyba 12/31/09	-945	-2,978									-3,923	-3,923
4. Extend look through of payments between	-		•									•	•
related Controlled Foreign Corporations													
(sunset 12/31/10)	tyba 12/31/09	-135	-439									-574	-574
5. Extend 15-year recovery for leasehold,													
restaurant and retail improvements (sunset													
12/31/10)	ppisa 12/31/09	-174	-497	-641	-632	-620	-586	-566	-576	-561	-536	-2,564	-5,390

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
6. Extend the above-the-line deduction for up to													
\$250 of teacher classroom expenses (sunset													
12/31/10)	tyba 12/31/09	-40	-159									-199	-199
7. Extend the new markets tax credit (sunset													
12/31/10)	ima 12/31/09	-16	-57	-166	-182	-205	-220	-219	-194	-143		-626	-1,402
8. Economic development credit for American													
Samoa (sunset 12/31/10)	tyba 12/31/09	-6	-12									-18	-18
9. Extend of mine rescue team training credit													
(sunset 12/31/10)	eia 12/31/09	[7]										[7]	[7]
10. Extend the Indian employment tax credit													
(sunset 12/31/10)	tyba 12/31/09	-17	-23	-7	-1							-48	-48
11. Extend the tax incentives for investment in the													
District of Columbia (sunset 12/31/10)	tyba 12/31/09	-36	-24	-5	-4	-2	-2	-2	-1	-1	-1	-71	-77
12. Extend the empowerment zone and renewal													
community incentives (sunset 12/31/10)	tyba 12/31/09	-684	-276	-70	-54	-41	-32	-13	-3	-2	-2	-1,124	-1,176
13. Extend 50% tax credit for certain expenditures for	or												
maintaining railroad tracks; permit credit													
against the AMT (sunset 12/31/10)	tyba 12/31/09	-66	-99									-165	-165
14. Extend production credit for coke and gas													
(sunset 12/31/10)	fsa 12/31/09	-1	-1	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	-2	-2
15. Extend production credit for refined and													
Indian coal (sunset 12/31/10)	ppisa 12/31/09	-2	-5	-6	-6	-6	-6	-6	-6	-7	-7	-25	-57
16. Extend the alternative vehicle credits (sunset													
12/31/10)	[9]	-1	-2	[7]	[7]	[7]	[8]	[8]				-3	-2
17. Extend credit for energy efficient new													
homes (sunset 12/31/10)	haa 12/31/09	-24	-17	-6	-6	-5	-4	-4	-1			-58	-67
18. Extend suspension of 100 percent-of-net													
income limitation on percentage depletion for													
oil and natural gas from marginal properties													
(sunset 12/31/10)	pa 12/31/09	-67	-36									-104	-104
19. Extend the special rule to implement FERC													
and State electric restructuring policy (sunset													
12/31/10)	qetta 12/31/09	-221	-88	49	49	49	49	49	49	17		-163	
20. Extend low sulfur diesel fuel tax credit and			_										
expensing (sunset 12/31/10)	DOE	-11	-7	-1	-1	[7]	[8]	[8]	[8]	[8]	[8]	-20	-19
21. Extend biodiesel and renewable diesel income													
and excise credits (sunset 12/31/10)	fsa 12/31/09	-728	-270									-998	-998
22. Extend alternative fuels excise tax credits													
(sunset 12/31/10 for non-hydrogen fuels)	fsa 12/31/09	-2,435	-893									-3,328	-3,328

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
23. Increase in limit on cover over of rum excise tax revenues (from \$10.50 to \$13.25													
per proof gallon) to Puerto Rico and the Virgin													
Islands (sunset 12/31/10) [10]	tyba 12/31/09	-88	-22									-110	-110
24. Extend and modify credit to holders	•												
of qualified zone academy bonds – allocations													
of bond authority (sunset 12/31/10) [11]	oia 12/31/08 -						No Rev	enue Effect					
25. Extend the FUTA surtax of 0.2 percent (sunset													
12/31/10) [10]	tyba 12/31/09	1,020	397									1,417	1,417
26. Extend the treatment of certain dividends of													
regulated investment companies (sunset													
12/31/10)	[12]	-12	-63									-75	-75
27. Extend the estate tax look-through for certain													
RIC stock held by nonresidents (sunset													
12/31/10)	dda 12/31/09						Negligible	Revenue E	fect				
28. Extend the treatment of RICs as "qualified													
investment entities" under section 897													
(FIRPTA) (sunset 12/31/10)	1/1/10	-5	-5									-10	-10
29. Modify tax treatment of certain payments													
under existing arrangements to controlling													
exempt organizations (sunset 12/31/10)	tyba 12/31/09	-17	-3									-20	-20
30. Basis adjustment to stock of S corporations													
making charitable contributions of property													
· · · · · · · · · · · · · · · · · · ·	cmi tybb 12/31/10	-16	-1	-1	-1	-1	-1	-1	-1	-1	-1	-20	-26
31. Extend the rule permitting the tax-free													
distributions from IRAs to certain public													
charities from age 70 1/2 or older, not to													
exceed \$100,000 per taxpayer per year (sunset	da 12/31/09 &	,											
12/31/10)	before 1/1/11	-175	-187	-24	-25	-26	-28	-29	-31	-33	-34	-437	-591
32. Extend the treatment of contributions of real													
property for conservation purposes (sunset	10/01/02	22		-	_	_	_	-			4	105	100
12/31/10)	cma 12/31/09	-23	-68	-5	-5	-5	-5	-5	-4	-4	-4	-106	-128
33. Extend the enhanced charitable deduction for													
qualified computer contributions (sunset	10/21/00	1.07	00									105	105
12/31/10)	cma 12/31/09	-107	-88									-195	-195

			2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
cma 12/31/09	-43	-35									-78	-78
cma 12/31/09	-17	-14									-31	-31
qfatpca 12/31/09	-54	-108	12	26	18	15	13	11	9	7	-106	-51
tyba 12/31/09	-113	-196	-73	16	54	84	68	37	4	-7	-312	-125
nnica 12/31/09	-11	_18	- 11	-6	-3	-A	-4	1	6	6	-50	-45
••								1				-43
Cia 12/31/09	-0	-2	2	1	1	1	1	1			-5	
tyba 12/31/10	-84	-101									-185	-185
eia 12/31/09	-188	-116	18	21	24	21	19	17	14	12	-241	-158
5/22/09	-103	-49	-29	-28	-27	-26	-9	-1	-1	-1	-235	-274
tyba 12/31/09	-3	-3	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	-5	-6
tyba 9/1/09	-109	-35									-145	-145
tyba 10/1/10	 530	-7 177									-7 706	-7 -706
•				2.002	2.040	2.061	2.079	2 100	2 124			
fyea 12/31/10	569	2,053	2,975	2,695	2,240	1,963	2,063	2,617	2,992	2,988	10,532	17,733 23,156 8,120
	cma 12/31/09 qfatpca 12/31/09 tyba 12/31/09 ppisa 12/31/09 eia 12/31/09 tyba 12/31/10 eia 12/31/09 tyba 12/31/09 tyba 9/1/09 tyba 10/1/10 tyba 1/1/10 pa 12/31/10	cma 12/31/09 -17 qfatpca 12/31/09 -54 tyba 12/31/09 -113 ppisa 12/31/09 -11 eia 12/31/09 -6 tyba 12/31/10 -84 eia 12/31/09 -188 5/22/09 -103 tyba 12/31/09 -3 tyba 9/1/09 -109 tyba 10/1/10 tyba 1/1/10 -530 pa 12/31/10 fyea 12/31/10 569	cma 12/31/09 -17 -14 qfatpca 12/31/09 -54 -108 tyba 12/31/09 -113 -196 ppisa 12/31/09 -11 -18 eia 12/31/09 -6 -2 tyba 12/31/10 -84 -101 eia 12/31/09 -188 -116 5/22/09 -103 -49 tyba 12/31/09 -3 -3 tyba 9/1/09 -109 -35 tyba 10/1/107 tyba 11/1/10 -530 -177 pa 12/31/10 1,243 fyea 12/31/10 569 2,053	cma 12/31/09 -17 -14 qfatpca 12/31/09 -54 -108 12 tyba 12/31/09 -113 -196 -73 ppisa 12/31/09 -11 -18 -11 eia 12/31/09 -6 -2 2 tyba 12/31/10 -84 -101 eia 12/31/09 -188 -116 18 5/22/09 -103 -49 -29 tyba 12/31/09 -3 -3 [7] tyba 9/1/09 -109 -35 tyba 10/1/107 tyba 10/1/107 tyba 11/1/10 -530 -177 pa 12/31/10 1,243 1,932 fyea 12/31/10 569 2,053 2,975	cma 12/31/09	cma 12/31/09 -17 -14 qfatpca 12/31/09 -54 -108 12 26 18 tyba 12/31/09 -113 -196 -73 16 54 ppisa 12/31/09 -11 -18 -11 -6 -3 eia 12/31/09 -6 -2 2 1 1 tyba 12/31/10 -84 -101 eia 12/31/09 -188 -116 18 21 24 5/22/09 -103 -49 -29 -28 -27 tyba 12/31/09 -3 -3 [7] [7] [7] tyba 9/1/09 -109 -35 tyba 10/1/107 pa 12/31/10 1,243 1,932 2,003 2,049 fyea 12/31/10 569 2,053 2,975 2,695 2,240	cma 12/31/09	cma 12/31/09	cma 12/31/09 -17 -14 qfatpca 12/31/09 -54 -108 12 26 18 15 13 11 tyba 12/31/09 -113 -196 -73 16 54 84 68 37 ppisa 12/31/09 -11 -18 -11 -6 -3 -4 -4 1 eia 12/31/09 -6 -2 2 1 1 1 1 1 1 tyba 12/31/10 -84 -101 eia 12/31/09 -188 -116 18 21 24 21 19 17 5/22/09 -103 -49 -29 -28 -27 -26 -9 -1 tyba 12/31/09 -3 -3 [7] [7] [7] [7] [7] [7] tyba 9/1/09 -109 -35 tyba 10/1/107 pa 12/31/10 1,243 1,932 2,003 2,049 2,061 2,078 2,100 fyea 12/31/10 569 2,053 2,975 2,695 2,240 1,963 2,063 2,617	cma 12/31/09	cma 12/31/09	cma 12/31/09

	Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
	4. Repeal LIFO accounting 5. Implement international enforcement, reform	tyba 12/31/11			5,111	9,118	9,615	9,925	10,498	11,284	11,735	12,240	23,844	79,526
	deferral, and other tax reform policies							Proposa	il Not Spec	ified				
	6. Require information reporting for rental	tyba 12/31/09	[13]	208	220	232	242	252	264	277	291	301	902	2 207
	payments	tyba 12/31/09	[13]	208	220	232	242	232	204	211	291	301	902	2,287
	a. Levy excise tax on Gulf of Mexico oil and													
	gas [2]	pa 12/31/10		384	634	739	697	97	32	-10	-26	-125	2,455	2,422
	b. Repeal enhanced oil recovery credit	pa 12/31/10		304	034	139	097			-10 ct		-123	2,433	2,422
	c. Repeal marginal well tax credit													
	d. Repeal expensing of intangible drilling							110 110	счение Дује	Ci				
	costs	ea 12/31/10		608	881	806	639	416	283	203	125	96	2,934	4,056
	e. Repeal deduction for tertiary injectants	tyba 12/31/10		5	10	10	9	9	7	7	6	6	34	69
	f. Repeal passive loss exception for working	.,												
	interests in oil and natural gas properties	fyba 1/1/01		2	5	6	6	6	6	6	6	6	19	49
	g. Repeal the section 199 deduction for income	Ž												
	attributable to domestic production of oil,													
	gas, or primary products thereof	tyba 2010		536	990	1,063	1,142	1,225	1,316	1,412	1,518	1,630	3,731	10,832
	h. Increase geological and geophysical amortization period for independent													
	producers to 7 years	epoia 12/31/10		36	127	188	172	128	85	41	11	3	522	791
	i. Repeal percentage depletion for oil and													
	natural gas	DOE		449	726	762	784	805	834	873	921	968	2,722	7,123
	8. Eliminate advance earned income tax													
	credit	tyba 12/31/09	171	150	128	129	129	131	133	136	139	141	707	1,387
	Total of Tax Incentives		-67,691	-27,530	-72,553	-75,593	-80,317	-84,242	-87,194	-88,947	-90,925	-93,273	-323,682	-768,259
IV.	Other Provisions													
	A. Limit the Tax Rate at which Itemized													
	Deductions Reduce Taxable Liability	tyba 12/30/10		11,023	29,917	31,624	34,083	36,506	38,719	40,820	42,923	45,040	106,647	310,655
	B. Strengthen the Financial Integrity of													
	Unemployment Insurance [2] [10]	DOE		523	345	39	-10	-20	-1	14	33	45	898	969
	C. Application of Continuous Levy to Federal													
	Vendor Payments Prior to Collection Due													
	Process	1/1/10	102	96	98	100	102	104	106	108	110	112	496	1,035
	D. Application of Continuous Levy to Payments	4.4.40	_	4.5	4.5	4.5				. -				40-
	Made to Federal Vendors Relating to Property	1/1/10	9	13	13	13	14	14	14	15	15	15	63	135

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2010-14	2010-19
E. Phase Out and Repeal of Inland Waterway Fuel Tax [14]	DOE				-30	-63	-64	-64	-64	-64	-64	-93	-414
Total of Other Provisions	•••••	111	11,655	30,373	31,746	34,126	36,540	38,774	40,893	43,017	45,148	108,011	312,380
NET TOTAL [2]		-74,041	-187,738	-281,727	-301,329	-318,827	-335,098	-350,629	-367,404	-385,182	-405,882	-1,163,659	-3,007,861

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is generally assumed to be October 1, 2009.

Legend for "Effective" column:

dda = decedents dying after

DOE = date of enactment

cma - contributions made after

cmi = contributions made in

ea = expenditures after

eia = expenditures incurred after

epoia = expenses paid or incurred after

fsa = fuel sold after

fyba = fiscal years beginning after

fyea = fiscal years ending after

haa = homes acquired after

ima = investments made after

oia = obligations issued after

pa = production after

ppisa = property placed in service after

qetta = qualified electric transmission transactions after

qfatpca = qualified film and television productions

commencing after

saa = stock acquired after

teia = transactions entered into after

tyba = taxable years beginning after

tybb = taxable years beginning before

Footnotes for JCX-22-09:

[1] These estimates should be viewed as preliminary. The administration has not fully specified certain proposals. We understand that the Treasury is still revising proposals and that more complete descriptions of all the proposals will be released in mid-April. As these more complete descriptions and additional information become available, we expect that certain estimates will change.

[2] Estimate includes the following outlay effects:	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	2010-14	<u>2010-19</u>
Retain 10% bracket			1,292	1,346	1,396	1,449	1,516	1,592	1,684	1,744	4,034	12,019
Child credit			16,539	16,718	16,846	16,886	16,902	16,985	16,967	17,153	50,103	134,996
EIC part of marriage penalty			3,987	4,045	4,090	4,079	4,095	4,156	4,214	4,300	12,122	32,966
Marriage penalty			1,865	1,870	1,881	1,866	1,876	1,911	1,942	1,983	5,616	15,194
Other incentives for families and children		60	259	274	280	282	281	281	280	276	873	2,273
Provide making work pay tax credit			19,783	19,891	19,992	19,965	19,925	19,894	19,813	19,864	59,666	159,126
Expand earned income tax credit			2,729	2,709	2,685	2,649	2,637	2,669	2,712	2,756	8,123	21,546
Expand refundability of the child tax credit			9,031	9,102	9,197	9,227	9,266	9,302	9,352	9,394	27,330	73,872
Expand Saver's credit			1,154	1,126	1,107	1,067	1,038	1,051	1,030	1,018	3,387	8,591
Require certain employers to establish automatic												
enrollment in IRAs				1,109	1,157	1,190	1,231	1,295	1,347	1,402	2,266	8,732
Provide American opportunity tax credit		413	2,058	2,025	1,985	1,948	1,997	1,954	1,945	2,022	6,482	16,348
Increase in limit on coverover of rum excise tax revenues [10]	88	22									110	110
Eliminate the advance earned income credit	-99	-122	-125	-127	-128	-129	-131	-133	-136	-138	-600	-1,268
Strengthen the financial integrity of												
unemployment insurance		-523	-420	-196	-196	-199	-201	-205	-207	-208	-1,336	-2,356
Levy excise tax on Gulf of Mexico oil and gas production						500	500	500	500	500		2,500
Total outlay effects	-11	-150	58,152	59,892	60,292	60,780	60,932	61,252	61,443	62,066	178,176	484,649
[3] The provision that permanently extends the exclusion for undergraduate												
courses and graduate level courses is included in the Education												
Incentives line and includes the following effects:												
Total Revenue Effects		-707	-964	-993	-1,022	-1,053	-1,085	-1,117	-1,151	-1,185	-3,685	-9,276
On-budget effects		-460	-653	-671	-692	-713	-734	-756	-779	-803	-2,476	-6,260
Off-budget effects		-246	-311	-321	-331	-340	-351	-361	-372	-383	-1,209	-3,016

- [4] Estimate includes extension of the adoption tax credit, employer-provided child care tax credit, and dependent care tax credit.
- [5] Effective for net operating losses generated in either taxable years ending in 2008 and 2009 or taxable years beginning in 2008 and 2009.
- [6] The proposal provides for user fees on air traffic control services provided to commercial aviation. Because specific information is unavailable, the estimate excludes the effects of the user fees.
- [7] Loss of less than \$500,000.
- [8] Gain of less than \$500,000.
- [9] The extension of the section 30B alternative motor vehicle credit would only apply to medium and heavy duty hybrid vehicles as all other components of the section 30B credit are effective through at least December 31, 2010 under present law.

[Footnotes for JCX-22-09 continue on the following page]

Footnotes for JCX-22-09 (continued):

- [10] Estimate provided by the Congressional Budget Office.
- [11] Provision extended in H.R. 1, the "American Recovery and Reinvestment Tax Act of 2009."
- [12] Effective for dividends with respect to taxable years of regulated investment companies beginning after December 31, 2009.
- [13] Negligible revenue effect.
- [14] The proposal provides for user fees based on lock usage. Because specific information is unavailable, the estimate excludes the effect of the user fees.