

**ESTIMATED DIFFERENCE IN REVENUE EFFECTS BETWEEN THE WAYS AND MEANS POSSIBLE OPTIONS
AND THE ADMINISTRATION PROPOSALS FOR FISCAL YEARS 1986-1990**

[Billions of Dollars]

Provision	1986	1987	1988	1989	1990	1986-1990
1. Individual Tax Rates, etc.	-13.2	-13.4	-6.7	-6.7	-8.3	-48.2
2. Capital Income	-6.4	-6.5	-9.4	-1.4	6.8	-17.3
3. Corporate Taxation	- 2.0	6.5	13.0	11.8	11.2	40.4
4. Tax Shelters	*	-0.3	-0.3	-0.5	-0.7	-1.9
5. Minimum Tax	3.8	6.4	3.1	2.8	3.4	19.8
6. Foreign Tax Provisions	-0.4	-0.4	*	0.1	0.2	-0.5
7. Tax-Exempt Bonds	-0.2	-0.9	-1.7	-2.8	-3.6	-9.2
8. Financial Institutions	0.4	0.4	0.3	0.2	0.2	1.6
9. Accounting Issues	0.2	2.2	2.3	1.8	1.1	8.3
10. Insurance Products and Companies	*	*	*	0.8	1.9	2.7
11. Pensions and Deferred Compensation; Fringe Benefits	-1.3	-1.0	-0.4	-0.2	0.2	-2.9
12. Trusts and Estates; Generation- Skipping Transfer Tax	-0.1	-0.2	-0.2	-0.2	-0.2	-0.8
13. Compliance and Tax Administration	5.6	0.4	0.5	0.6	0.6	7.6
Total	-12.6	-6.9	0.3	6.1	12.5	-0.6

Note: Totals may not add due to rounding.
* Less than \$50 million.

Joint Committee on Taxation
September 27, 1985
JCX-23-85

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	1986	1987	1988	1989	1990	1986-1990
Individual	-8.5	-6.1	-1.9	-3.6	-5.6	-25.7
Corporate, etc.	-4.1	-0.8	2.1	9.6	18.2	25.1
Total	-12.6	-6.9	0.3	6.1	12.5	-0.6

Note: Totals may not add due to rounding.

* Less than \$50 million.