

**ESTIMATED REVENUE EFFECTS OF EXPIRING PROVISIONS
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON SEPTEMBER 24, 1999**

Fiscal Years 2000 - 2004

[Millions of Dollars]

Provision	Effective	2000	2001	2002	2003	2004	2000-04
Extension of Expiring Provisions:							
1. Extend permanently the treatment of nonrefundable personal credit under the alternative individual minimum tax	tybi 1999	-972	-977	-1,235	-1,555	-2,071	-6,810
2. Research tax credit, and increase AIC rates by 1 percentage point; credit cannot be claimed until after 9/30/00 (through 6/30/04)	[1]	---	-3,341	-2,264	-2,573	-2,294	-10,471
3. Exemption from Subpart F for active financing income (through 12/31/04)	tyba 1999	-187	-827	-992	-1,190	-1,369	-4,565
4. Suspension of 100% net income limitation for marginal properties (through 12/31/04)	tyba 12/31/99	-23	-35	-36	-36	-37	-167
5. Work opportunity tax credit (through 12/31/01)	wpoifibwa 6/30/99	-229	-321	-293	-151	-58	-1,051
6. Welfare-to-work tax credit (through 12/31/01)	wpoifibwa 6/30/99	-49	-77	-79	-47	-19	-272
NET TOTAL		-1,460	-5,578	-4,899	-5,552	-5,848	-23,336

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

tyba = taxable years beginning after

tybi = taxable years beginning in

wpoifibwa = wages paid or incurred for individuals beginning work after

[1] Extension of credit effective for expenses incurred after 6/30/99; increase in AIC rates effective for taxable years beginning after 6/30/99.