

Provision	Effective	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2002-07	2002-12	
5. Capital gains treatment to apply to outright sales of timber by landowners	sota DOE	----- Negligible Revenue Effect -----													
Total of Additional Provisions		-3	-5	-1	-1	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-10	-12	
NET TOTAL		27	1,014	-163	-229	-242	-250	-257	-266	-278	-283	-296	156	-1,223	

Joint Committee on Taxation

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

Legend for "Effective" column:

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|---|---|---------------------------------------|
| afa = appeals filed after | iaa - interest accrued after | rfa = returns filed after |
| arttta = amounts returned to the taxpayer after | iaeio/a = installment agreements entered into on or after | rma = requests made after |
| cyba = calendar years beginning after | iao/a = interest accruing on or after | rpea = reporting periods ending after |
| cyea = calendar years ending after | iri = interest received in | sota = sales of timber after |
| DOE = date of enactment | mha = meetings held after | tyba = taxable years beginning after |
| dma = distributions made after | pca = proceedings commenced after | 3ma = three months after |
| Dma = disclosures made after | racma = requests and consents made after | 1ya = one year after |
| etpm = estimated tax payments made | | |

- [1] Loss of less than \$500,000.
- [2] Provision effective for submissions made and issues raised after the date on which the Secretary first prescribes the required lists.
- [3] Gain of less than \$500,000.
- [4] The proposal would be effective for any action or proceeding in the Tax Court with respect to which a decision has not become final as of the date of enactment.
- [5] Negligible revenue effect.
- [6] The extension of the declaratory judgment procedures to organizations other than section 501(c)(3) organizations would be effective for pleadings with respect to determinations made after the date of enactment.
- [7] The first annual report would be required for fiscal year 2002. The reports must be published no later than three months following the close of the fiscal year.
- [8] The first annual report would be required for fiscal year 2002. The reports must be provided to the Congress no later than six months following the close of the fiscal year.
- [9] The report must be issued no later than 18 months after the date of enactment.
- [10] The revisions to Publication 1 would be required to be made as soon as practicable, but not later than 180 days after the date of enactment. The revisions to the Form 1040 instructional packages would be required to be made for instructions for taxable years beginning after December 31, 2001.
- [11] Estimate provided by Congressional Budget Office.