ESTIMATED REVENUE EFFECTS OF AN AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 622, THE "HOPE FOR CHILDREN ACT," SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON MAY 9, 2001

Fiscal Years 2002 - 2011

[Millions of Dollars]

Provision	Effective	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2002-06	2002-11
Increase Adoption Credit and the Adoption Assistance Program Exclusion to \$10,000 for Non-Special Needs Adoptions and Special Needs Adoptions; Permanently Extend Both the Adoption Credit for Non-Special Needs Adoptions and the Adoption Assistance Program Exclusion; Increase the Beginning Point of the Income Phase-Out Range to \$150,000 of Modified AGI for Both the Adoption Credit and	Litective	2002	2003	2004	2003	2000	2007	2000	2003	2010	2011	2002-00	2002-11
the Adoption Assistance Program Exclusion; and Permanently Allow the Adoption Credit Against the AMT	tyba 12/31/01 [1]	-47	-174	-224	-254	-275	-288	-302	-317	-332	-348	-973	-2,559

Joint Committee on Taxation

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

Legend for "Effective" column: tyba = taxable years beginning after

[1] Qualified expenses paid or incurred beginning on or before December 31, 2001, would remain subject to the present-law dollar limits (\$5,000/\$6,000).