

**ESTIMATED REVENUE EFFECTS OF H.R. 831  
 AS AGREED TO BY HOUSE AND SENATE CONFEREES**

Fiscal Years 1995 - 2005

*[Millions of Dollars]*

Provision	Effective	1995	1996	1997	1998	1999	2000	1995-00	2001-05	1995-05
1. Extend self-employed health deduction: 25% for 1994 and 30% thereafter.....	tyba 12/31/93	-514	-482	-527	-587	-649	-708	-3,467	-4,520	-7,987
2. Repeal section 1071 (FCC tax certificate program with transition).....	1/17/95	303	379	135	135	170	201	1,323	1,465	2,786
3. Modify section 1033 for corporations with transition rule for microwave relocation previously entitled to section 1071 (non-recognition of gain on involuntary conversions not to apply to acquisitions from related persons).....	2/6/95	5	9	23	33	47	67	184	505	689
4. Deny earned income tax credit to individuals with interest, dividends, tax-exempt interest income, and net rental and royalty income over \$2,350 (the threshold is not indexed for inflation) [1].....	1/1/96	---	22	436	487	521	556	2,023	3,515	5,538
5. Extension of rule for certain group health plans.....	DoE	-42	-11	---	---	---	---	-53	---	-53
<b>NET TOTALS.....</b>		<b>-248</b>	<b>-83</b>	<b>67</b>	<b>68</b>	<b>89</b>	<b>116</b>	<b>10</b>	<b>965</b>	<b>975</b>

Joint Committee on Taxation

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

Legend for "Effective" column: tyba = taxable years beginning after  
 DoE = date of enactment

[1] Included in this estimate are decreases in EITC outlays of \$18 million for FY 1996, \$353 million for FY 1997, \$397 million for FY 1998, \$426 million for FY 1999, \$449 million for FY 2000, \$495 million for FY 2001, \$529 million for FY 2002, \$566 million for FY 2003, \$605 million for FY 2004, and \$647 million for FY 2005.