

ESTIMATED REVENUE EFFECTS OF H.R. 5193,  
THE "BACK TO SCHOOL TAX RELIEF ACT OF 2002,"  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON JULY 25, 2002

Fiscal Years 2003 - 2012

[Millions of Dollars]

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2003-07	2003-12
Extend Section 222 Tuition Deduction to Allow up to a \$3,000 Above-the-Line Deduction for Qualified Elementary and Secondary Education Expenses Incurred by Eligible Taxpayers With AGI No Greater Than \$20,000 (\$40,000 for Joint Returns) .....	tyba 12/31/02 & tybb 1/1/06	-1,189	-1,622	-1,672	-421	---	---	---	---	---	---	-4,903	-4,903

Joint Committee on Taxation

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

Legend for "Effective" column:

tyba = taxable years beginning after

tybb = taxable years beginning before