

ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S MODIFICATION TO H.R. 878,  
THE "ARMED FORCES TAX FAIRNESS ACT OF 2003,"  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON FEBRUARY 27, 2003

Fiscal Years 2003 - 2012

[Millions of Dollars]

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
<b>Improving Tax Equity for Military Personnel</b>														
1. Exclusion of gain on sale of a principal residence by a member of the uniformed services or the foreign service .....	soea 5/6/97	-65	-13	-14	-14	-15	-16	-16	-17	-17	-18	-19	-137	-224
2. Exclusion from gross income of certain death gratuity payments .....	doa 9/10/01	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-6	-10
3. Exclusion for amounts received under Department of Defense Homeowners Assistance Program .....	pma DOE	[1]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-11	-22
4. Expansion of combat zone filing rules to contingency operations .....	[2]	-9	[1]	[1]	[1]	[1]	-1	-1	-1	-1	-1	-1	-11	-14
5. Modification of membership requirement for exemption from tax for certain veterans' organizations .....	tyba DOE	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-8	-17
6. Clarification of treatment of certain dependent care assistance programs provided to members of the uniformed services of the United States .....	tyba 12/31/02	----- No Revenue Effect -----												
7. Treatment of service academy appointments as scholarships for purposes of qualified tuition programs and Coverdell Education Savings Accounts.....	tyba 12/31/02	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-2
8. Suspension of tax-exempt status of designated terrorist organizations.....	[3]	----- Negligible Revenue Effect -----												
9. Above-the-line deduction of up to \$500 for overnight travel expenses of National Guard and reserve members traveling more than 100 miles from home.....	apoi tyba 12/31/02	-4	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19	-96	-189
10. No impact on Social Security Trust Funds .....	DOE	----- No Revenue Effect -----												
<b>NET TOTAL .....</b>		<b>-80</b>	<b>-36</b>	<b>-37</b>	<b>-37</b>	<b>-39</b>	<b>-41</b>	<b>-41</b>	<b>-42</b>	<b>-42</b>	<b>-43</b>	<b>-44</b>	<b>-270</b>	<b>-478</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

apoi = amounts paid or incurred in  
doa = deaths occurring after

DOE = date of enactment  
pma = payments made after

soea = sales or exchanges after  
tyba = taxable years beginning after

[1] Loss of less than \$500,000.

[2] The provision applies to any period for performing an act that has not expired before the date of enactment.

[3] Effective for organizations that are designated or identified as a terrorist organization before, on, or after the date of enactment.