

ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S AMENDMENT IN THE NATURE OF A SUBSTITUTE TO 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
1. 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
2. Clarify that the Extension of the Section 222 Tuition Deduction Applies to Special Needs Students .....	tyba 12/31/02 & tybb 1/1/06	----- No Revenue Effect -----											
<b>NET TOTAL .....</b>		<b>-1,189</b>	<b>-1,622</b>	<b>-1,672</b>	<b>-421</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>-4,903</b>	<b>-4,903</b>

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