

**ESTIMATED REVENUE EFFECTS OF H.R. 5557,
THE "ARMED FORCES TAX FAIRNESS ACT OF 2002,"
SCHEDULED FOR CONSIDERATION ON THE HOUSE FLOOR**

Fiscal Years 2003 - 2012

[Millions of Dollars]

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2003-07	2003-12
Improving Tax Equity for Military Personnel													
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	-14	-14	-15	-15	-16	-16	-17	-18	-18	-123	-207
2. Exclusion from gross income of certain death gratuity payments	doa 9/10/01	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-5	-9
3. Exclusion for amounts received under Department of Defense Homeowners Assistance Program	pma DOE	[1]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-9	-19
4. Expansion of combat zone filing rules to contingency operations	[2]	-9	[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	-7	-16
6. Clarification of treatment of certain dependent care assistance programs provided to members of the uniformed services of the United States	tyba 12/31/01	----- No Revenue Effect-----											
7. No impact on Social Security Trust Funds	DOE	----- No Revenue Effect-----											
NET TOTAL		-76	-18	-18	-19	-20	-22	-22	-23	-24	-24	-155	-265

Joint Committee on Taxation

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

Legend for "Effective" column:

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.