

- Committee on Finance -
ESTIMATED REVENUE EFFECTS OF A CHAIRMAN'S MODIFICATION TO
H.R. 5063, THE "ARMED FORCES TAX FAIRNESS ACT OF 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. Raise exclusion for death gratuity payments for the military.....	doa 9/10/01	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-5	-9
2. Provide military and foreign service homeowners tax relief from capital gains	sa DOE	-2	-14	-14	-15	-15	-16	-16	-18	-19	-21	-59	-149
3. Provide 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. Expand combat zone filing rules to contingency operations.....	[2]	-9	[1]	[1]	[1]	[1]	-1	-1	-1	-1	-1	-11	-14
5. Provide reservists with an above-the-line deduction allowance for travel expenses	apoi tyba 12/31/01	-83	-71	-73	-75	-76	-78	-80	-82	-84	-86	-377	-788
6. Extend section 501(c)(19) membership to lineal descendants and ancestors of past and present military personnel	tyba DOE	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2	-7	-16
7. Clarify the exclusion for employer-provided dependent care assistance for the military	tyba 12/31/01	----- No Revenue Effect -----											
8. Impose mark-to-market on individuals who expatriate.....	[3]	5	102	85	80	74	71	67	61	57	54	346	656
9. Extend IRS user fees (through 9/30/12) [4].....	efrma DOE	---	33	34	35	36	38	39	41	42	44	138	341
NET TOTAL		-91	46	28	21	14	9	4	-4	-10	-15	16	2

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
efrma = effective for requests made after

pma = payments made after
sa = sales after
tyba = taxable years beginning after

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

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

[3] Generally effective for U.S. citizens who relinquish citizenship or long-term residents who terminate their residency on or after the date of first Committee action by the Senate Finance Committee.

[4] Estimate provided by Congressional Budget Office.