JOINT COMMITTEE ON TAXATION September 19, 2012 JCX-74-12

ESTIMATED REVENUE EFFECTS OF H.R. 5044, THE "ANDREW P. CARPENTER TAX ACT, AS AMENDED," SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON SEPTEMBER 19, 2012

Fiscal Years 2013 - 2022

Provision	Effective	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013-17	2
H.R. 5044, the ''Andrew P. Carpenter Tax Act, as Amend	led"												
1. Exclude from gross income any discharge of indebtedness income on education loans of deceased veterans	doioo/a 10/7/01	-1	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	
2. Accounts in the Thrift Savings Fund subject to certain Federal tax levies	DOE	1	2	2	2	2	3	3	3	3	3	10	

NOTE: Details may not add to totals due to rounding. The date of enactment is generally assumed to be October 1, 2012.

Legend for "Effective" column:

DOE = date of enactment doioo/a = discharges of indebtedness occurring on or after

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