

**JOINT COMMITTEE ON TAXATION**  
**October 1, 2008**  
**JCX-77-08**

**ESTIMATED REVENUE EFFECTS OF H.R. 7083,  
THE "CHARITY ENHANCEMENT ACT OF 2008,"  
AS PASSED BY THE HOUSE OF REPRESENTATIVES ON SEPTEMBER 27, 2008**

**Fiscal Years 2009 - 2018**

*[Millions of Dollars]*

Provision	Effective	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-13	2009-18
1. Funds funded and advised by certain public organization not treated as donor advised funds.	tyea DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-3
2. Certain scholarship distributions from donor advised funds not treated as taxable distributions.....	dma DOE	[1]	-1	-1	-1	-1	-1	-1	-1	-1	-1	-3	-6
3. Repeal of special written acknowledgement requirement for charitable contributions to donor advised funds.....	tyea DOE	----- <i>Negligible Revenue Effect</i> -----											
4. Only excess compensation paid by supporting organizations to substantial contributors treated as an excess benefit.....	appteia DOE	[1]	-1	-1	-1	-1	-1	-1	-1	-1	-1	-4	-8
5. Exception from holdings and payout requirements for certain long-standing, fully-funded type III supporting organizations...	tyea DOE	---	---	-1	-2	-1	-1	-1	-1	-1	-1	-5	-10
6. Contributions by Indian tribal governments treated same as contributions by States for purposes of public support test.....	[2]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-2
7. Change threshold filing requirements for electronic filing of exempt organization annual returns.....	rrtbff tyba DOE	----- <i>Negligible Revenue Effect</i> -----											

Provision	Effective	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-13	2009-18
8. Expand bad check penalty to electronic payments.....	pma 12/31/05	35	4	4	4	4	5	5	5	5	5	52	76
<b>NET TOTAL .....</b>		<b>35</b>	<b>2</b>	<b>1</b>	<b>---</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>38</b>	<b>47</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

appteia = amounts paid pursuant to transactions entered into after  
 dma = distributions made after

DOE = date of enactment  
 pma = payments made after  
 rrtbff = returns required to be filed for

tyba = taxable years beginning after  
 tyea = taxable years ending after

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

[2] Effective for support received on or after date of enactment and determination of status of any organizations with respect to taxable years beginning after date of enactment.