

Provision	Effective	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2008-13	2008-18
8. Permanent extension of disclosure authority to the Department of Veterans Affairs [3].....	10/01/08	----- <i>No Revenue Effect</i> -----												
9. Contributions of military death gratuities to Roth IRAs or educational savings accounts.....	[4]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-2	-4
10. Suspension of 5-year period during service with the Peace Corps.....	tyba 12/31/07	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1
11. Employer wage credit for activated military reservists (20% of differential pay up to \$20,000; employers with less than 50 employees) (sunset 12/31/09).....	apa DOE & before 1/1/10	[2]	-1	-2	-2	-2	-1	[2]	[2]	[2]	[2]	[2]	-8	-9
12. Exclusion of certain State payments to military personnel.....	pmbo/a DOE	----- <i>Negligible Revenue Effect</i> -----												
13. Permanent exclusion of gain on sale of a principal residence by certain employees of the intelligence community.....	soproo/a DOE & soproo/a 12/31/10	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-3
14. Special distribution rules for unused benefits in health flexible spending arrangements of individuals called to active duty.....	dma DOE	----- <i>Negligible Revenue Effect</i> -----												
15. Clarification related to exclusion of certain property tax rebates and other benefits provided to volunteer firefighters and emergency medical responders [5].....	[6]	----- <i>No Revenue Effect</i> -----												
Total of Benefits for the Military		-3	-52	-62	-78	-92	-113	-134	-154	-173	-190	-206	-402	-1,265
II. Improvements in Supplemental Security Income														
1. Treatment of uniformed service cash remuneration as earned income [7].....	bpfmb 60da DOE	---	-1	-2	-3	-2	-3	-3	-3	-3	-3	-3	-11	-26
2. State annuities for blind veterans to be disregarded in determining supplemental security income benefits [7].....	bpfmb 60da DOE	---	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1
3. Exclusion of Americorps benefits for purposes of determining supplemental security income eligibility and benefit amounts volunteers under SSI [7].....	DOE	---	[2]	-1	-1	-1	-1	-1	-1	-1	-1	-1	-4	-9
Total of Improvements in Supplemental Security Income		---	-1	-3	-4	-3	-4	-4	-4	-4	-4	-4	-15	-36

Provision	Effective	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2008-13	2008-18
III. Provisions that Raise Revenue														
1. Impose mark-to-market regime (but not 10-year income inclusion rules) on individuals who expatriate.....	[8]	10	56	52	48	44	39	34	29	31	33	35	249	411
2. Impose employment tax for wages paid for services performed by employees of foreign subsidiaries of U.S. parent companies under U.S. government contract [9].....	spicmbmt 30da DOE	11	76	80	81	82	83	84	84	86	86	86	412	838
3. Increase in penalty for failure to file from \$100 to \$135.....	rrtbfa 12/31/08	---	2	9	9	9	9	9	9	9	9	9	37	83
Total of Provisions that Raise Revenue		21	134	141	138	135	131	127	122	126	128	130	698	1,332
IV. Parity in the Application of Certain Limits to Mental Health Benefits (sunset 12/31/08) [3]														
	bfsfo/a DOE	---	-15	-10	---	---	---	---	---	---	---	---	-25	-25
NET TOTAL		18	66	66	56	40	14	-11	-36	-51	-66	-80	256	6

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment assumed to be June 1, 2008.

Legend for "Effective" column:

bpfmb = benefits payable for months beginning
 bfsfo/a = benefits for services furnished on or after
 bia = bonds issued after
 cfcorfa = claims for credit or refund filed after
 dma = distributions made after
 dodoo/a = deaths or disabilities occurring on or after
 DOE = date of enactment

pmbo/a = payments made before, on or after
 rpa = remuneration paid after
 rrtbfa = returns required to be filed after
 soproo/a = sales of personal residences occurring on or after
 spicmbmt = services performed in calendar months beginning more than

tyba = taxable years beginning after
 tyea - taxable years ending after
 yba = years beginning after
 30da = 30 days after
 60da = 60 days after

Footnotes for JCX-45-08:

[1] Effective as if included in the Economic Stimulus Act of 2008.

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

[3] Estimate provided by the Congressional Budget Office.

[4] Generally effective with respect to deaths from injuries occurring on or after the date of enactment and deaths from injuries occurring on or after October 7, 2001, and before the date of enactment if such contribution is made not later than one year after the date of enactment.

[5] Preliminary and subject to change.

[6] Effective as if included in section 5 of the Mortgage Forgiveness Debt Relief Act of 2007.

[7] Outlay effects provided by the Congressional Budget Office and should be considered preliminary and subject to change. Negative numbers indicate an increase in outlays.

[8] Generally effective for expatriations on or after the date of enactment. The tax on covered gifts and bequests is effective for gifts and bequests received on or after the date of enactment from expatriates whose expatriation date is on or after the date of enactment.

[9] Estimate includes an increase in outlays provided by the	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2008-13</u>	<u>2008-18</u>
Congressional Budget Office	[2]	[2]	[2]	[2]	1	1	1	2	2	3	4	2	14