

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
L. Provide an equal enhanced deduction for qualified corporate contributions of inventory to public schools as currently allowed for contributions to private schools; computer technology and equipment are not eligible property	cma 12/31/03	---	-17	-28	-31	-34	-38	-41	-46	-50	-55	-59	-148	-399
M. 10-year divestiture period for certain excess business holdings of private foundations.....	gabma DOE	-1	-9	-10	-11	-12	-13	-14	-13	-5	-15	-16	-54	-117
Total of Charitable Giving Incentive Provisions		-339	-1,842	-1,914	-694	-644	-660	-679	-727	-858	-1,006	-1,071	-6,091	-10,433
II. Provisions to Improve Oversight of Tax-Exempt Organizations														
A. Disclosure of written determinations	wdia DOE	----- Negligible Revenue Effect -----												
B. Disclosure of name under which an organization does business and its Internet Web site	rfa 12/31/03	----- Negligible Revenue Effect -----												
C. Modification to private foundation reporting of capital transactions	rfa 12/31/03	----- Negligible Revenue Effect -----												
D. Disclosure that Form 990 is publicly available	pomiora DOE	----- Negligible Revenue Effect -----												
E. Disclosure to State officials of certain tax information related to certain section 501(c) organizations	DOE	----- Negligible Revenue Effect -----												
F. Expansion of penalties to preparers of Form 990	dpa DOE	----- Negligible Revenue Effect -----												
G. Notification requirement for exempt entities not currently required to file	fapba 12/31/03	----- Negligible Revenue Effect -----												
H. Suspension of tax-exempt status of terrorist organizations	[2]	----- Negligible Revenue Effect -----												
Total of Provisions to Improve Oversight of Tax-Exempt Organizations		----- Negligible Revenue Effect -----												
III. Other Charitable and Exempt Organization Provisions														
A. Modify tax on unrelated business taxable income of charitable remainder trusts	tyba 12/31/02	---	-4	-4	-5	-5	-5	-5	-6	-6	-6	-7	-23	-53
B. Modify tax treatment of certain payments to controlling exempt organizations	proaa 12/31/00	-32	-12	-13	-13	-14	-15	-16	-17	-18	-20	-21	-99	-191
C. Simplification of lobbying expenditure limitation	tyba 12/31/02	-1	-1	-1	-1	-1	-1	-2	-2	-2	-2	-3	-7	-15
D. Expedited review process for certain tax-exemption applications	afa 12/31/03	----- Negligible Revenue Effect -----												
E. Clarification of definition of church tax inquiry	DOE	----- No Revenue Effect -----												
F. Extension of declaratory judgment procedures to non-501(c)(3) tax-exempt organizations	dma 12/31/02	----- Negligible Revenue Effect -----												
G. Definition of convention or association of churches	DOE	----- Negligible Revenue Effect -----												
H. Provide that certain payments by charitable organizations made by reason of the death, injury, wounding, or illness of military personnel incurred as a result of the war on terrorism and astronauts killed in the line of duty (no sunset) are deemed consistent with exempt purposes	pma DOE & pmb 9/11/04 ; [3]	----- Negligible Revenue Effect -----												
I. Increase percentage limits for certain employer-related scholarship programs under Revenue Procedure 76-47 to 35% of eligible applicants or 20% of eligible students	gaa DOE	---	-6	-9	-11	-12	-14	-15	-17	-19	-22	-25	-52	-150

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J. Treatment of certain hospital organizations as qualified organizations for purposes of determining acquisition indebtedness	iia 12/31/03	---	-8	-16	-18	-19	-20	-20	-21	-22	-23	-23	-80	-189
K. Charitable contribution deduction for certain expenses in support of Native Alaska subsistence whaling	cma 12/31/03	---	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-4
L. Matching grants to low-income taxpayer clinics for return preparation.....	DOE	----- No Revenue Effect -----												
M. One-year exemption of qualified 501(c)(3) bonds for nursing homes from Federal guarantee prohibitions.....	bia DOE	[1]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-12	-23
N. Federal excise tax exemptions for blood collector organizations	generally o/a 10/1/03	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-2	-6	-13
O. Pilot project for forest conservation activities.....	[4]	---	-6	-22	-36	-43	-40	-38	-36	-33	-32	-32	-146	-315
P. Clarification of treatment of Patriot Trusts.....	[5]	----- No Revenue Effect -----												
Total of Other Charitable and Exempt Organization Provisions		-33	-40	-68	-87	-97	-98	-99	-102	-103	-108	-115	-426	-953
IV. Restoration of Social Services Block Grant Funding (outlays) [6]	[7]	-76	-990	-340	-3	3	14	17	---	---	---	---	-1,392	-1,375
V. Individual Development Accounts - provide a tax credit to eligible entities with respect to the first 300,000 individual development accounts established for low-income workers	tyea 12/31/04 & tybb 1/1/12	---	---	-24	-44	-39	-61	-76	-90	-104	-48	[1]	-169	-487
VI. Management of Exempt Organizations	DOE	----- No Revenue Effect -----												
VII. Revenue Provisions														
A. Provisions to Curtail Tax Shelters														
1. Clarification of the economic substance doctrine and related penalty provisions	ta 2/15/04	-258	552	1,119	1,042	927	965	1,079	1,213	1,395	1,607	1,848	4,347	11,490
2. Provisions relating to reportable transactions and tax shelters	various dates after DOE [8]	35	92	115	119	120	124	131	139	150	164	179	604	1,366
3. Modification to the substantial understatement penalty	tyba DOE	---	---	4	11	19	23	26	30	34	38	38	57	223
4. Actions to enjoin conduct with respect to tax shelters	da DOE	----- Negligible Revenue Effect -----												
5. Understatement of taxpayer's liability by income tax return preparer	dpa DOE	----- Negligible Revenue Effect -----												
6. Impose a civil penalty (of up to \$5,000) on failure to report interest in foreign financial accounts	voa DOE	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	[9]	1	3
7. Frivolous tax submissions	[10]	1	3	3	3	3	3	3	3	3	3	3	16	31
8. Regulation of individuals practicing before the Department of Treasury	ata DOE	----- No Revenue Effect -----												
9. Amend Code section 6501 to provide for 6-year statute of limitations for undisclosed listed transactions	tyba DOE	---	---	---	1	1	1	1	1	1	1	1	3	8
10. Amend Code section 163 to disallow a deduction for deficiency interest paid to the IRS on underpayments involving tax motivated transactions	tyba DOE	---	---	---	1	1	3	4	4	4	4	4	5	25
11. Additional \$300 million tax law enforcement authorization for the IRS [6]	DOE	----- No Revenue Effect -----												

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
B. Other Provisions														
1. Affirmation of consolidated return regulation authority	[11]	----- Negligible Revenue Effect -----												
2. Require CEO signatures on income tax returns	rfa DOE	----- Negligible Revenue Effect -----												
3. Review of State agency blindness and disability determinations (outlays) [6]	[12]	---	7	30	60	90	124	159	195	238	265	314	311	1,482
4. Securities civil enforcement provisions [6]	DOE	[9]	2	2	2	2	2	2	2	2	2	2	8	15
Total of Revenue Provisions		-222	656	1,273	1,239	1,163	1,245	1,405	1,587	1,827	2,084	2,389	5,352	14,643
VIII. Compassion Capital Fund [6] [13]	--	----- No Revenue Effect -----												
IX. Maternity Group Homes [6] [13]	--	----- No Revenue Effect -----												
NET TOTAL		-670	-2,217	-1,074	411	386	440	568	668	762	922	1,203	-2,727	1,395

Joint Committee on Taxation

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

Legend for "Effective" column:

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|--|---|--|
| afa = applications filed after | gamma = gifts and bequests made after | proaa = payments received or accrued after |
| ata = actions taken after | gaa = grants awarded after | rfa = returns filed after |
| bia = bonds issued after | iia = indebtedness incurred after | soeoa = sales or exchanges occurring after |
| cma = contributions made after | o/a = on or after | ta = transactions after |
| dma = determinations made after | pma = payments made after | tyba = taxable years beginning after |
| da = day after | pmb = payments made before | tybb = taxable years beginning before |
| DOE = date of enactment | pra = payments received after | tyea = taxable years ending after |
| dpa = documents prepared after | pomiora = publications or materials issued or revised after | wdia = written determinations issued after |
| fapba = for annual periods beginning after | | voa = violations occurring after |

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

[2] Effective for organizations that are designated or identified as a terrorist organization prior to, on, or after the date of enactment.

[3] Effective for payments made after December 31, 2002, with respect to astronauts killed in the line of duty after December 31, 2002."

[4] Bonds issued 180 days after date of enactment and before December 31, 2006.

[5] Effective as if included in enactment of Section 601 of the Homeland Security Act of 2002.

[6] Estimate provided by the Congressional Budget Office.

[7] Effective for amounts made available for fiscal year 2003 and for amounts made available each fiscal year thereafter. The proposal requiring annual reports would be with respect to fiscal year 2002 and each fiscal year thereafter.

[8] Effective dates for provisions relating to reportable transactions and tax shelters: the penalty for failure to disclose reportable transactions is effective for returns and statements the due date of which is after the date of enactment; the modification to the accuracy-related penalty for listed or reportable transactions is effective for taxable years ending after the date of enactment; the tax shelter exception to confidentiality privileges is effective for communications made on or after the date of enactment; the material advisor and investor list disclosure provisions applies to transactions with respect to which material aid, assistance or advice is provided after the date of enactment; the failure to register tax shelter penalty applies to returns the due date for which is after the date of enactment; the investor list penalty applies to requests made after the date of enactment; and the penalty on promoters of tax shelters is effective for activities after the date of enactment.

[9] Gain of less than \$1 million.

[10] Effective for submissions made and issues raised after the first list is prescribed under section 6702(c).

[11] Effective for all taxable years, whether beginning before, with, or after the date of enactment.

[12] Effective for 25% of adult disability awards in fiscal year 2004 and 50% thereafter.

[13] Proposal provides authorization for spending subject to appropriations.