

ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S MARK OF S. 331,
 THE "WORK INCENTIVES IMPROVEMENT ACT OF 1999,"
 SCHEDULED FOR MARKUP BY THE SENATE COMMITTEE ON FINANCE ON MARCH 4, 1999

Fiscal Years 1999 - 2008

[Millions of Dollars]

Provision	Effective	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	1999-03	2004-08	1999-08
Outlay Provisions:														
Title I. -- Expanded Availability of Health Care Services [1]		---	-71	-166	-248	-310	-383	-409	-477	-571	-678	-795	-2,518	-3,311
Title II. -- Ticket to Work and Self-Sufficiency and Related Provisions [1]		---	-8	-24	-31	-34	-25	-10	21	35	48	-97	69	-28
Title III. -- Demonstration Projects and Studies [1]		---	-3	-5	-12	-16	-20	-28	-29	-31	-31	-36	-139	-175
Title IV. -- Technical Amendments		---	6	24	28	32	35	37	37	38	38	90	185	275
Subtotal of Outlay Provisions		---	-76	-171	-263	-328	-393	-410	-448	-529	-623	-838	-2,403	-3,239
Revenue Offsets:														
1. 1-year carryback of foreign tax credits and 7-year carryforward	cai tyba 12/31/01	---	---	---	94	596	533	496	464	431	295	690	2,219	2,909
2. Limit use of non-accrual experience method of accounting to amounts to be received for the performance of qualified professional services	tyea DOE 9/30/03	15	57	52	48	44	10	12	14	16	18	216	70	286
3. Extension of IRS user fees through 9/30/06 [1]		---	---	---	---	---	50	53	56	---	---	---	159	159
Subtotal of Revenue Offsets		15	57	52	142	640	593	561	534	447	313	906	2,448	3,354
NET TOTAL.....		15	-19	-119	-121	312	200	151	86	-82	-310	68	45	115

Joint Committee on Taxation

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

Legend for "Effective" column:

cai = credits arising in
 DOE = date of enactment

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

[1] Estimate provided by the Congressional Budget Office.