

Provision	Effective	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2008-12	2008-17
9. Suspension of 5-year period during service with the Peace Corps.....	tyba 12/31/07	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1
10. Employer wage credit for activated military reservists (20% of differential pay up to \$20,000; employers with less than 50 employees)	apa DOE & before 1/1/10	---	-1	-2	-1	-1	-1	[1]	[1]	[1]	[1]	-6	-7
11. Exclusion of certain State payments to military personnel.....	pmbo/a DOE	----- <i>Negligible Revenue Effect</i> -----											
12. Exclusion of gain on sale of a principal residence by certain employees of the intelligence community.....	soproo/a DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-3
13. Special distribution rules for unused benefits in health flexible spending arrangements of individuals called to active duty.....	dma DOE	----- <i>Negligible Revenue Effect</i> -----											
14. Option to exclude military basic housing allowance for purposes of determining income eligibility under low-income housing credits and bond-financed residential rental projects.....	ida DOE & before 1/1/15	-3	-8	-13	-17	-19	-19	-19	-19	-19	-19	-60	-155
Total of Benefits for Military		-8	-52	-75	-102	-127	-153	-179	-206	-232	-260	-364	-1,402
II. Provisions that Raise Revenue													
1. Increase in penalty for failure to file partnership returns to \$100 per partner [4].....	[5]	9	18	19	19	20	21	21	22	23	24	85	196
2. Increase in penalty for failure to file S corporation returns to \$100 per shareholder [4]...	[5]	5	13	14	14	15	15	16	17	17	18	62	144
3. Increase in penalty for failure to file from \$100 to \$225.....	rrtbfa 12/31/07	8	30	31	31	32	32	32	33	33	34	132	296
4. Impose mark-to-market and 10-year income inclusion rule on individuals who expatriate.....	[6]	31	66	63	67	71	74	77	78	78	79	298	684
5. Require employer health plans to offer special enrollment option to reservists who lose Tricare coverage [2].....	90da DOE	5	10	10	10	15	15	15	15	15	15	50	125
Total of Provisions that Raise Revenue		58	137	137	141	153	157	161	165	166	170	627	1,445
III. Tax Technical Corrections	---	----- <i>No Revenue Effect</i> -----											

Provision	Effective	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2008-12	2008-17
IV. Parity in the Application of Certain Limits to Mental Health Benefits (sunset 12/31/08) [2]	1/1/08	-5	-15	-5	---	---	---	---	---	---	---	-25	-25
NET TOTAL		45	70	57	39	26	4	-18	-41	-66	-90	238	18

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment assumed to be December 20, 2007.

Legend for "Effective" column:

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|--|---|---|
| bia = bonds issued after | ida = income determinations after | soproo/a = sales of personal residences |
| cfcforfa = claims for credit or refund filed after | pmbo/a = payments made before, on or after | occurring on or after |
| dma = distributions made after | rpa = remuneration paid after | tyba = taxable years beginning after |
| dodoo/a = deaths or disabilities occurring on or after | rrtbfa = returns required to be filed after | yba = years beginning after |
| DOE = date of enactment | | |

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

[2] Estimate provided by the Congressional Budget Office.

[3] 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.

[4] Estimate assumes enactment of H.R. 3648, the "Mortgage Forgiveness Debt Relief Act of 2007". In the absence of enactment of H.R. 3648 the provision may have no effect.

[5] The provision is assumed effective as if included in the amendments made by H.R. 3648.

[6] 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.