

**ESTIMATED REVENUE EFFECTS OF A CHAIRMAN'S AMENDMENT IN THE NATURE OF A SUBSTITUTE TO  
 THE "TAXPAYER BILL OF RIGHTS 2000,"  
 SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON APRIL 5, 2000**

Fiscal Years 2000 - 2005

[Millions of Dollars]

Provision	Effective	2000	2001	2002	2003	2004	2005	2000-05
<b>Penalties and Interest Provisions</b>								
1. Convert penalty for failure to pay estimated tax into an interest provision and increase and modify threshold .....	tyba 12/31/00	---	-66	-68	-70	-72	-74	-348
2. Simplify estimated tax calculation .....	tyba 12/31/00	----- Negligible Revenue Effect -----						
3. Exclude interest on individual Federal income tax overpayments .....	ipi cyba DOE	---	1,902	-85	-87	-88	-91	1,552
4. Failure to pay penalty:								
a. Repeal penalty in installment agreements.....	pma 12/31/00	---	-144	-178	-184	-189	-195	-890
b. Reduce penalty by one half for all other taxpayers.....	pma 12/31/00	---	-445	-458	-472	-486	-501	-2,362
5. Abatement of interest .....	iao/a DOE	---	-3	-6	-10	-15	-23	-56
6. Qualified reserve account .....	ipa DOE	---	100	49	-4	-4	-4	137
7. Apply interest netting to individuals without regard to 45-day period of section 6611(e).....	iao/a 12/31/00	---	-25	-26	-27	-28	-28	-134
<b>Total of Penalties and Interest Provisions .....</b>		<b>---</b>	<b>1,319</b>	<b>-772</b>	<b>-854</b>	<b>-882</b>	<b>-916</b>	<b>-2,101</b>
<b>Confidentiality and Disclosure Provisions .....</b>		<b>----- No Revenue Effect -----</b>						
<b>Other Requirements Provisions</b>								
1. Expansion of declaratory judgment remedy to tax-exempt organizations .....	generally DOE	----- Negligible Revenue Effect -----						
2. Increase in threshold for Joint Committee reports on refunds and credits .....	DOE	----- Negligible Revenue Effect -----						
3. Other provisions .....	---	----- No Revenue Effect -----						
<b>Total of Other Requirements Provisions .....</b>		<b>----- Negligible Revenue Effect -----</b>						
<b>NET TOTAL .....</b>		<b>---</b>	<b>1,319</b>	<b>-772</b>	<b>-854</b>	<b>-882</b>	<b>-916</b>	<b>-2,101</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

DOE = date of enactment  
 cyba = calendar years beginning after  
 iao/a = interest accruing on or after  
 ipa = interest for periods after

ipi = interest paid in  
 pma = payments made after  
 tyba = taxable years beginning after