

JOINT COMMITTEE ON TAXATION  
February 14, 2011  
JCX-10-11

**ESTIMATED REVENUE EFFECTS OF H.R. \_\_\_\_,  
THE "COMPREHENSIVE 1099 TAXPAYER PROTECTION AND REPAYMENT OF EXCHANGE SUBSIDY OVERPAYMENTS ACT OF 2011,"  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON FEBRUARY 17, 2011**

Fiscal Years 2011 - 2021

*[Millions of Dollars]*

Provision	Effective	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2011-16	2011-21
1. Repeal 1099 information reporting requirements for certain payments of more than \$600.....	pma 12/31/11	---	-263	-2,785	-1,995	-2,064	-2,135	-2,309	-2,413	-2,523	-2,636	-2,782	-9,242	-21,905
2. Repeal information reporting on rental property expense payments.....	pma 12/31/10	[1]	-227	-239	-251	-261	-275	-285	-299	-314	-325	-335	-1,253	-2,811
3. Change limitations on amounts required for repayment on reconciliation of advance premium assistance tax credits associated with health insurance exchanges (\$300 individual, \$600 family for households below 200 percent FPL; \$750 individual, \$1,500 family for households below 300 percent FPL; \$1,250 individual, \$2,500 family for households below 400 percent FPL; no limit for 400 percent FPL and above) [2][3].....	tyba 12/31/13	---	---	---	673	1,601	2,633	3,262	3,830	4,077	4,265	4,542	4,907	24,882
<b>NET TOTAL .....</b>		<b>[1]</b>	<b>-490</b>	<b>-3,024</b>	<b>-1,573</b>	<b>-724</b>	<b>223</b>	<b>668</b>	<b>1,118</b>	<b>1,240</b>	<b>1,304</b>	<b>1,425</b>	<b>-5,588</b>	<b>166</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

pma = payments made after

tyba = taxable years beginning after

[1] Negligible revenue effect.	<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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2011-16</u>	<u>2011-21</u>
[2] Estimate includes the following outlay effects.....	---	---	---	-566	-1314	-2198	-2661	-3048	-3207	-3350	-3547	-4,078	-19,892
[3] Estimate includes the following off-budget effects.....	<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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2011-16</u>	<u>2011-21</u>
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