

**ESTIMATED BUDGET EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN  
THE HOUSE AMENDMENT TO THE SENATE AMENDMENT TO H.R. 88,  
(RULES COMMITTEE PRINT 115-87)  
SCHEDULED FOR CONSIDERATION BY THE HOUSE COMMITTEE ON RULES ON DECEMBER 19, 2018**

Fiscal Years 2019 - 2028

[Millions of Dollars]

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
<b>DIVISION A - RETIREMENT, SAVINGS, AND OTHER TAX RELIEF ACT OF 2018</b>													
<b>I. Disaster Tax Relief [1]</b>													
1. Special disaster-related rules for use of retirement funds.....	DOE	-69	-50	-21	-18	-8	[2]	[2]	[2]	[2]	[2]	-165	-165
2. Employee retention credit for employers affected by qualified disasters.....	[3]	-146	-25	-12	-7	-3	[2]	---	---	---	---	-194	-194
3. Additional disaster-related tax relief provisions:													
a. Temporary suspension of limitations on charitable contributions.....	[4]	-2,742	1,348	423	247	168	98	---	---	---	---	-556	-457
b. Special rules for qualified disaster-related personal casualty losses.....	[5]	-1,436	-1,005	-287	-144	[2]	[2]	[2]	[2]	[2]	[2]	-2,872	-2,872
c. Special rule for determining earned income for purposes of the earned income credit and child tax credit [6].....	[7]	-237	-59	---	---	---	---	---	---	---	---	-296	-296
4. Treatment of the Certain Possessions													
a. Payments to Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.....	DOE	----- Estimate Included in Division A., Items I.1-3 -----											
b. Treatment of payments.....	DOE	----- Estimate Included in Division A., Items I.1-3 -----											
5. Automatic extension of filing deadline.....	Fddda 12/31/17	----- Negligible Revenue Effect -----											
<b>Total of Disaster Tax Relief.....</b>		<b>-4,630</b>	<b>209</b>	<b>103</b>	<b>78</b>	<b>157</b>	<b>98</b>	<b>[2]</b>	<b>[2]</b>	<b>[2]</b>	<b>[2]</b>	<b>-4,083</b>	<b>-3,984</b>
<b>II. Retirement and Savings</b>													
A. Expanding and Preserving Retirement Savings													
1. Multiple employer plans and pooled employer plans; reporting [8].....	pyba 12/31/19	-17	-21	-89	-194	-301	-411	-524	-694	-710	-727	-621	-3,688
2. Rules relating to election of safe harbor 401(k) status.....	pyba 12/31/18	----- Negligible Revenue Effect -----											
3. Certain taxable non-tuition fellowship and stipend payments treated as compensation for IRA purposes.....	tyba 12/31/18	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-1	-3
4. Repeal of maximum age for traditional IRA contributions.....	cmf tyba 12/31/18	-3	-5	-6	-7	-7	-9	-10	-10	-11	-12	-28	-80

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
5. Qualified employer plans prohibited from making loans through credit cards and other similar arrangements.....	lma DOE	----- <i>Negligible Revenue Effect</i> -----											
6. Portability of lifetime income investments.....	pyba 12/31/18	----- <i>Negligible Revenue Effect</i> -----											
7. Treatment of custodial accounts on termination of section 403(b) plans.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
8. Clarification of retirement income account rules relating to church-controlled organizations.....	ybbo/a DOE	----- <i>Negligible Revenue Effect</i> -----											
9. Increase in 10-percent cap in automatic enrollment safe harbor after 1st plan year.....	pyba 12/31/18	----- <i>Negligible Revenue Effect</i> -----											
10. Increase in credit limitation for small employer pension plan startup costs.....	tyba 12/31/18	-1	-1	-1	-1	-1	-1	-1	-1	-1	-2	-6	-13
11. Small employer additional automatic enrollment credit.....	tyba 12/31/18	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1
12. Exemption from required minimum distribution rules for individuals with certain account balances; required reporting of DC plan account balances for participants age 69 and older.....	[9]	---	-399	-487	-535	-645	-670	-694	-875	-942	-980	-2,066	-6,229
13. Elective deferrals by members of the ready reserve of a reserve component of the armed forces.....	pyba 12/31/18	-8	-8	-8	-9	-9	-10	-10	-12	-12	-13	-42	-99
<b>B. Administrative Improvements</b>													
1. Plan adopted by filing due date for year may be treated as in effect as of close of year.....	paf tyba 12/31/18	---	-10	-10	-11	-12	-13	-14	-15	-16	-18	-43	-119
2. Modification of nondiscrimination rules to protect older, longer service participants.....	generally DOE	----- <i>Negligible Revenue Effect</i> -----											
3. Fiduciary safe harbor for selection of lifetime income provider [10].....	DOE	----- <i>No Budget Effect</i> -----											
4. Disclosure regarding lifetime income [10][11].....	DOE	----- <i>No Budget Effect</i> -----											
5. Modification of PBGC premiums for CSEC plans [6][10]...	pyba 12/31/18	-115	-121	-126	-131	-136	-141	-147	-152	-153	-154	-629	-1,376
<b>C. Other Savings Provisions</b>													
1. Expansion of Section 529 Plans.....	DMA 12/31/18	-15	-26	-28	-30	-32	-35	-38	-42	-45	-49	-132	-341
2. Penalty-free retirement distributions for new births and adoptions [12].....	DMA 12/31/18	-2	-19	-55	-97	-149	-209	-268	-322	-352	-378	-322	-1,852
<b>Total of Retirement and Savings.....</b>		<b>-161</b>	<b>-610</b>	<b>-810</b>	<b>-1,015</b>	<b>-1,292</b>	<b>-1,499</b>	<b>-1,706</b>	<b>-2,123</b>	<b>-2,242</b>	<b>-2,334</b>	<b>-3,890</b>	<b>-13,801</b>
<b>III. Repeal or Delay of Certain Health-Related Taxes</b>													
1. Extension of moratorium on medical device excise tax (sunset 12/31/24).....	sa 12/31/19	---	-1,588	-2,202	-2,316	-2,436	-2,560	-648	---	---	---	-8,542	-11,750
2. Delay in implementation of excise tax on high cost employer-sponsored health coverage [6][13][14].....	tyba 12/31/22	---	---	---	-7,822	-5,766	---	---	---	---	---	-13,588	-13,588
3. Extension of suspension of annual fee on health insurance providers (sunset 12/31/21).....	cyba 12/31/19	---	-12,954	-13,682	---	---	---	---	---	---	---	-26,636	-26,636
4. Repeal of excise tax on indoor tanning services.....	spi cqbm 30da DOE	-35	-46	-44	-42	-40	-38	-37	-35	-33	-32	-207	-381
<b>Total of Repeal or Delay of Certain Health-Related Taxes.....</b>		<b>-35</b>	<b>-14,588</b>	<b>-15,928</b>	<b>-10,180</b>	<b>-8,242</b>	<b>-2,598</b>	<b>-685</b>	<b>-35</b>	<b>-33</b>	<b>-32</b>	<b>-48,973</b>	<b>-52,355</b>

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
<b>IV. Extension of Expiring Provisions</b>													
A. Made Permanent													
1. Permanent extension and modification of railroad track maintenance credit.....	epoid tyba 12/31/17	-287	-186	-186	-186	-186	-186	-187	-187	-187	-187	-1,031	-1,965
B. Extension and Phaseout													
1. Extension and phaseout of biodiesel and renewable diesel incentives (sunset 12/31/24).....	fsoua 12/31/17	-5,136	-3,076	-3,128	-2,513	-1,709	-1,072	-247	---	---	---	-15,562	-16,880
<b>Total of Extension of Expiring Provisions.....</b>		<b>-5,423</b>	<b>-3,262</b>	<b>-3,314</b>	<b>-2,699</b>	<b>-1,895</b>	<b>-1,258</b>	<b>-434</b>	<b>-187</b>	<b>-187</b>	<b>-187</b>	<b>-16,593</b>	<b>-18,845</b>
<b>V. Other Provisions</b>													
1. Technical amendments relating to Public Law 115-97.....	[15]	----- <i>No Revenue Effect</i> -----											
2. Clarification of treatment of veterans as specified group for purposes of the low-income housing tax credit.....	bibo/a DOE	[2]	-1	-1	-2	-3	-4	-4	-5	-5	-6	-7	-31
3. Clarification of general public use requirement for qualified residential rental project.....	bibo/a DOE	----- <i>Estimate Included in Division A., Item V.2.</i> -----											
4. Expand the floor plan financing exception to the section 163(j) business interest limitation to include certain trailers and campers.....	tyba 12/31/17	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-2
5. Repeal of increase in unrelated business taxable income with respect to disallowed fringe benefits.....	apoaia 12/31/17	-255	-151	-154	-158	-163	-168	-173	-179	-185	-191	-880	-1,776
6. Certain purchases of employee-owned stock disregarded for purposes of foundation tax on excess business holdings.	[16]	----- <i>Negligible Revenue Effect</i> -----											
7. Allowing 501(c)(3) organizations to make statements relating to political campaign in ordinary course of carrying out its tax exempt purpose.....	tyea DOE	-329	-642	-601	-669	-669	-885	-828	-922	-922	-1,218	-2,911	-7,686
8. Charitable organizations permitted to make collegiate housing and infrastructure grants.....	gmi teya DOE	-20	-27	-28	-29	-30	-31	-32	-33	-34	-35	-135	-299
9. Restriction on regulation of contingency fees with respect to tax returns, etc.....	DOE	-2	-6	-11	-18	-21	-24	-25	-26	-27	-28	-58	-189
<b>Total of Other Provisions.....</b>		<b>-606</b>	<b>-827</b>	<b>-795</b>	<b>-876</b>	<b>-886</b>	<b>-1,112</b>	<b>-1,062</b>	<b>-1,165</b>	<b>-1,173</b>	<b>-1,478</b>	<b>-3,992</b>	<b>-9,983</b>
<b>TOTAL OF DIVISION A .....</b>		<b>-10,855</b>	<b>-19,078</b>	<b>-20,744</b>	<b>-14,692</b>	<b>-12,158</b>	<b>-6,369</b>	<b>-3,887</b>	<b>-3,510</b>	<b>-3,635</b>	<b>-4,031</b>	<b>-77,531</b>	<b>-98,968</b>
<b>DIVISION B - TAXPAYER FIRST ACT OF 2018</b>													
<b>I. Putting Taxpayers First</b>													
A. Independent Appeals Process													
1. Establishment of Internal Revenue Service Independent Office of Appeals.....	[17]	----- <i>Negligible Revenue Effect</i> -----											
B. Improved Service													
1. Comprehensive customer service strategy.....	DOE	----- <i>No Revenue Effect</i> -----											
2. IRS free file program.....	DOE	----- <i>No Revenue Effect</i> -----											

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
3. Low-income exception for payments otherwise required in connection with a submission of an offer-in-compromise.....	osa DOE	----- <i>No Revenue Effect</i> -----											
<b>C. Sensible Enforcement</b>													
1. Internal Revenue Service seizure requirements with respect to structuring transactions.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
2. Exclusion of interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.....	irooa DOE	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1
3. Clarification of equitable relief from joint liability.....	porfopooa DOE	----- <i>Negligible Revenue Effect</i> -----											
4. Modification of procedures for issuance of third-party summons.....	ssa DOE	----- <i>Negligible Revenue Effect</i> -----											
5. Private debt collection and special compliance personnel program [6].....	[18]	---	-4	-14	-23	-25	-27	-27	-28	-29	-30	-66	-207
6. Reform of notice to contact third parties.....	[19]	----- <i>Negligible Revenue Effect</i> -----											
7. Modification of authority to issue designated summons.....	sia DOE	----- <i>Negligible Revenue Effect</i> -----											
8. Limitation on access of non-Internal Revenue Service employees to returns and return information.....	[20]	----- <i>Negligible Revenue Effect</i> -----											
<b>D. Organizational Modernization</b>													
1. Office of the National Taxpayer Advocate.....	[21]	----- <i>No Revenue Effect</i> -----											
2. Modernization of Internal Revenue Service organizational structure.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>E. Other Provisions</b>													
1. Return preparation programs for applicable taxpayers.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Provision of information regarding low-income taxpayer clinics.....	DOE	----- <i>No Revenue Effect</i> -----											
3. Notice from IRS regarding closure of taxpayer assistance centers.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Rules for seizure and sale of perishable goods restricted to only perishable goods.....	psa DOE	----- <i>Negligible Revenue Effect</i> -----											
5. Whistleblower reforms.....	[22]	----- <i>Negligible Revenue Effect</i> -----											
6. Customer service information.....	DOE	----- <i>No Revenue Effect</i> -----											
7. Misdirected tax refund deposits.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>Total of Putting Taxpayers First.....</b>		[2]	-4	-14	-23	-25	-27	-27	-28	-29	-30	-66	-208
<b>II. 21st Century IRS</b>													
<b>A. Cyber Security and Identity Protection</b>													
1. Public-private partnership to address identity theft refund fraud.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud.....	DOE	----- <i>No Revenue Effect</i> -----											

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
3. Information sharing and analysis center.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Compliance by contractors with confidentiality safeguards.....	dma 12/31/22	----- <i>No Revenue Effect</i> -----											
5. Report on electronic payments.....	DOE	----- <i>No Revenue Effect</i> -----											
6. Identity protection personal identification numbers.....	DOE	----- <i>No Revenue Effect</i> -----											
7. Single point of contact for tax-related identity theft victims.....	DOE	----- <i>No Revenue Effect</i> -----											
8. Notification of suspected identity theft.....	Dma tdti 6ma DOE	----- <i>No Revenue Effect</i> -----											
9. Guidelines for stolen identity refund fraud cases.....	[23]	----- <i>No Revenue Effect</i> -----											
10. Increased penalty for improper disclosure or use of information by preparers of returns.....	douo/a DOE	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]
<b>B. Development of Information Technology</b>													
1. Management of Internal Revenue Service information technology.....	[25]	----- <i>No Revenue Effect</i> -----											
2. Development of online accounts and portals.....	[26]	----- <i>No Revenue Effect</i> -----											
3. Internet platform for Form 1099 filings.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Streamlined critical pay authority for information technology positions.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>C. Modernization of Consent-Based Income Verification System</b>													
1. Disclosure of taxpayer information for third-party income verification.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Limit redisclosures and uses of consent-based disclosures of tax return information.....	dma DOE	----- <i>No Revenue Effect</i> -----											
<b>D. Expanded Use of Electronic Systems</b>													
1. Electronic filing of returns.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Uniform standards for the use of electronic signatures for third-party disclosure authorizations.....	DOE	----- <i>No Revenue Effect</i> -----											
3. Payment of taxes by debit and credit cards.....	DOE	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]	[24]
4. Requirement that electronically prepared paper returns include scannable code.....	[27]	----- <i>No Revenue Effect</i> -----											
5. Authentication of users of electronic services account.....	180da DOE	----- <i>Negligible Revenue Effect</i> -----											
<b>E. Other Provisions</b>													
1. Repeal of provision regarding certain tax compliance procedures and reports.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Comprehensive training strategy.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>Total of 21st Century IRS.....</b>		<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>	<b>[24]</b>
<b>III. Miscellaneous Provisions</b>													
<b>A. Reform of Laws Governing Internal Revenue Service Employees</b>													
1. Electronic record retention.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Prohibition on rehiring any employee of the Internal Revenue Service who was involuntarily separated from service for misconduct.....	[28]	----- <i>Negligible Revenue Effect</i> -----											

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
3. Notification of unauthorized inspection or disclosure of returns and return information.....	[29]	----- <i>No Revenue Effect</i> -----											
<b>B. Provisions Relating to Exempt Organizations</b>													
1. Mandatory e-filing by exempt organizations.....	generally tyba DOE	----- <i>No Revenue Effect</i> -----											
2. Notice required before revocation of tax exempt status for failure to file return.....	[30]	----- <i>Negligible Revenue Effect</i> -----											
<b>C. Tax Court</b>													
1. Disqualification of judge or magistrate judge of the Tax Court.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Opinions and judgments.....	DOE	----- <i>No Revenue Effect</i> -----											
3. Title of special trial judge changed to magistrate judge of the Tax Court.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Repeal of deadwood related to Board of Tax Appeals.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>Total of Miscellaneous Provisions.....</b>		[31]	[31]	[31]	[31]	[31]	[31]	[31]	[31]	[31]	[31]	[31]	[31]
<b>TOTAL OF DIVISION B .....</b>		[31]	-4	-14	-23	-25	-27	-27	-28	-29	-30	-66	-208
<b>NET TOTAL .....</b>		-10,855	-19,082	-20,758	-14,715	-12,183	-6,396	-3,914	-3,538	-3,664	-4,061	-77,597	-99,176

Joint Committee on Taxation

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

Legend for "Effective" column:

apoa = amounts paid or incurred after  
 bibo/a = bonds issued before, on, or after  
 cmf = contributions made for  
 cqbmt = calendar quarter beginning more than  
 cyba = calendar years beginning after  
 dma = disclosures made after  
 Dma = determinations made after  
 DMA = distributions made after  
 DOE = date of enactment  
 epoid = expenditures paid or incurred during  
 douo/a = disclosures or uses on or after  
 Fddda = Federally declared disasters declared after

fsoua = fuel sold or used after  
 gmi = grants made in  
 irooa = interest received on or after  
 lma = loans made after  
 osa = offers submitted after  
 paf = plans adopted for  
 porfopooa = petitions or requests filed or pending on or after  
 psa = property seized after  
 pyba = plan years beginning after  
 sa = sales after

sia = summonses issued after  
 spi = services performed in  
 ssa = summonses served after  
 tdti = the date that is  
 tyba = taxable years beginning after  
 tyea = taxable years ending after  
 ybbo/a = years beginning before, on, or after  
 180da = 180 days after  
 30da = 30 days after  
 6ma = six months after

[Footnotes for JCX-83-18 appear on the following pages]

**Footnotes for JCX-83-18:**

- [1] The term "qualified disaster area" means the Hurricane Florence disaster area; the Hurricane Michael disaster area; the Typhoon Mangkhut disaster area; the Typhoon Yutu disaster area; the Mendocino wildfire disaster area; the Camp and Woolsey wildfire disaster area; the Kilauea volcanic eruption and earthquake disaster area; the Hawaii severe storms, flooding, landslides, and mudslides disaster area; the Wisconsin severe storms, tornadoes, straight-line winds, flooding, and landslides disaster area; the Texas severe storms and flooding disaster area; the North Carolina tornado and severe storms disaster area; the Indiana severe storms and flooding disaster area; the Alabama severe storms and tornadoes disaster area; and the Tropical Storm Gita disaster area. The term "qualified disaster zone" means that portion of any qualified disaster area which is determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the qualified disaster with respect to such disaster area. The term "qualified disaster" means, with respect to any qualified disaster area, the disaster by reason of which a major disaster was declared with respect to such area.
- The term "Hurricane Florence disaster area" means an area with respect to which a major disaster has been declared by the President on or before December 17, 2018, under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Hurricane Florence. The incident period of Hurricane Florence begins on September 7, 2018, and ends on October 8, 2018.
- The term "Hurricane Michael disaster area" means an area with respect to which a major disaster has been declared by the President on or before December 17, 2018, under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Hurricane Michael. The incident period of Hurricane Michael begins on October 7, 2018, and ends on October 23, 2018.
- The term "Typhoon Mangkhut disaster area" means an area with respect to which a major disaster has been declared by the President on or before December 17, 2018, under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Typhoon Mangkhut. The incident period of Typhoon Mangkhut begins September 10, 2018, and ends September 11, 2018.
- The term "Typhoon Yutu disaster area" means an area with respect to which a major disaster has been declared by the President on or before December 17, 2018, under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Typhoon Yutu. The incident period of Typhoon Yutu begins October 24, 2018, and ends October 26, 2018.
- The term "Mendocino wildfire disaster area" means an area with respect to which, during the period beginning on August 4, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the wildfire in California commonly known as the Mendocino wildfire of 2018 (including the Carr wildfire of 2018). The incident period of the Mendocino and Carr wildfires begins July 23, 2018, and ends September 19, 2018.
- The term "Camp and Woolsey wildfire disaster area" means an area with respect to which, during the period beginning on November 12, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the wildfires in California commonly known as the Camp and Woolsey wildfires of 2018 (including the Hill wildfire of 2018). The incident period of the Camp and Woolsey and Hill wildfires begins November 8, 2018, and ends November 25, 2018.
- The term "Kilauea volcanic eruption and earthquake disaster area" means an area with respect to which, during the period beginning on May 11, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the Kilauea volcanic eruption or earthquakes occurring in Hawaii during the period beginning on May 3, 2018, and ending on August 17, 2018. The incident period of the Kilauea volcanic eruption and earthquakes begins May 3, 2018, and ends August 17, 2018.
- The term "Hawaii severe storms, flooding, landslides, and mudslides disaster area" means an area with respect to which, during the period beginning on May 8, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the severe storms, flooding, landslides, or mudslides occurring in Hawaii during the period beginning on April 13, 2018, and ending on April 16, 2018. The incident period of the Hawaii severe storms, flooding, landslides, and mudslides begins April 13, 2018, and ends April 16, 2018.
- The term "Wisconsin severe storms, tornadoes, straight-line winds, flooding, and landslides disaster area" means an area with respect to which, during the period beginning on October 18, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the severe storms, tornadoes, straight-line winds, flooding, and landslides occurring in Wisconsin during the period beginning on August 17, 2018, and ending on September 14, 2018. The incident period of the Wisconsin severe storms, tornadoes, straight-line winds, flooding, and landslides begins August 17, 2018, and ends September 14, 2018.
- The term "Texas severe storms and flooding disaster area" means an area with respect to which, during the period beginning on July 6, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of severe storms and flooding occurring in Texas during the period beginning on June 19, 2018, and ending on July 13, 2018. The incident period of the Texas severe storms and flooding begins on June 19, 2018, and ends on July 13, 2018.
- The term "North Carolina tornado and severe storms disaster area" means an area with respect to which, during the period beginning on May 8, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the tornado and severe storms occurring in North Carolina on April 15, 2018. The incident period of the North Carolina tornado and severe storms begins on April 15, 2018, and ends on April 15, 2018.
- The term "Indiana severe storms and flooding disaster area" means an area with respect to which, during the period beginning on May 4, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the severe storms and flooding occurring in Indiana during the period beginning on February 14, 2018, and ending on March 4, 2018. The incident period of the Indiana severe storms and flooding begins on February 14, 2018, and ends on March 4, 2018.

**Footnotes for JCX-83-18 continued:**

- [1] Continued:  
 The term "Alabama severe storms and tornadoes disaster area" means an area with respect to which, during the period beginning on April 26, 2018, and ending on December 17, 2018, a major disaster has been declared by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the severe storms and tornadoes occurring in Alabama during the period beginning on March 19, 2018, and ending on March 20, 2018. The incident period of the Alabama severe storms and tornadoes begins on March 19, 2018, and ends on March 20, 2018.  
 The term "Tropical Storm Gita disaster area" means an area with respect to which a major disaster has been declared by the President on or before December 17, 2018, under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Tropical Storm Gita. The incident period of Tropical Storm Gita begins on February 7, 2018, and ends on February 12, 2018.
- [2] Loss of less than \$500,000.
- [3] For employers affected by qualified disasters, effective for wages paid or incurred from the incident beginning date of such qualified disaster, and before January 1, 2019.
- [4] Effective for contributions made during the period beginning on February 7, 2018, and ending on December 31, 2018.
- [5] Effective for losses which arise in a qualified disaster area on or after the incident beginning date of the qualified disaster to which such area relates, and which are attributable to such qualified disaster.
- [6] Estimate includes the following outlay effects:
- |   | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2019-23</u> | <u>2019-28</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Special rule for determining earned income for purposes of the earned income credit and child tax credit..... | 172         | 43          | ---         | ---         | ---         | ---         | ---         | ---         | ---         | ---         | 215            | 215            |
| Modification of PBGC premiums for CSEC plans [10].....  | 115         | 121         | 126         | 131         | 136         | 141         | 147         | 152         | 153         | 154         | 629            | 1,376          |
| Private debt collection and special compliance personnel program.....   | ---         | -4          | -14         | -23         | -25         | -27         | -27         | -28         | -29         | -30         | -66            | -207           |
| Delay in implementation of excise tax on high cost employer-sponsored health coverage.....                    | ---         | ---         | ---         | -1,359      | -582        | ---         | ---         | ---         | ---         | ---         | -1,941         | -1,941         |
- [7] With respect to any qualified individual, effective for any taxable years which includes any day during the incident period of the qualified disaster to which the qualified disaster area relates
- [8] Estimate includes the following budget effects:
- |                           | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2019-23</u> | <u>2019-28</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Total Revenue Effect..... | -17         | -21         | -89         | -194        | -301        | -411        | -524        | -694        | -710        | -727        | -621           | -3,688         |
| On-budget effects.....    | -16         | -19         | -82         | -178        | -276        | -378        | -482        | -643        | -659        | -676        | -571           | -3,409         |
| Off-budget effects.....   | -1          | -2          | -7          | -16         | -25         | -33         | -42         | -51         | -51         | -51         | -51            | -279           |
- [9] Effective for distributions required to be made in calendar years that begin more than 120 days after date of enactment.
- [10] Estimate provided by the Congressional Budget Office.
- [11] Effective with respect to pension benefit statements provided more than 12 months after the latest of the issuance by the Secretary of Labor of: (1) interim final rules, (2) the model disclosure, or (3) prescribed assumptions.
- [12] Estimate includes the following budget effects:
- |                           | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2019-23</u> | <u>2019-28</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Total Revenue Effect..... | -3          | -20         | -56         | -98         | -150        | -210        | -270        | -325        | -357        | -383        | -327           | -1,872         |
| On-budget effects.....    | -2          | -19         | -53         | -94         | -144        | -202        | -260        | -314        | -346        | -371        | -312           | -1,805         |
| Off-budget effects.....   | -1          | -1          | -3          | -4          | -6          | -8          | -10         | -11         | -11         | -12         | -15            | -67            |
- [13] Estimate provided by the Joint Committee on Taxation staff in collaboration with the Congressional Budget Office.
- [14] Estimate includes the following budget effects:
- |                           | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2019-23</u> | <u>2019-28</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|----------------|
| Total Revenue Effect..... | ---         | ---         | ---         | -7,822      | -5,766      | ---         | ---         | ---         | ---         | ---         | -13,588        | -13,588        |
| On-budget effects.....    | ---         | ---         | ---         | -7,531      | -5,653      | ---         | ---         | ---         | ---         | ---         | -13,184        | -13,184        |
| Off-budget effects.....   | ---         | ---         | ---         | -291        | -113        | ---         | ---         | ---         | ---         | ---         | -404           | -404           |
- [15] Effective as if included in the section of Public Law 115-97 to which the technical correction applies.
- [16] Effective for taxable years ending after the date of enactment, and to purchases by a business enterprise of voting stock in taxable years beginning before, on, or after the date of enactment.
- [17] Generally effective on date of enactment, except that access to case files applies to conferences occurring after the date that is one year after date of enactment.
- [18] Generally effective for tax receivables identified by the Secretary (or the Secretary's delegate) after December 31, 2019. The new maximum length of installment agreements is effective for contracts entered into after date of enactment. The clarification of the use of the special compliance personnel program account is effective for amounts expended after date of enactment.
- [19] Effective for notices provided, and contacts of persons made, after the date which is 45 days after the date of enactment.
- [20] The proposal is generally effective on the date of enactment but applies to any contract in effect under Internal Revenue Code section 6103(n) that is in effect on the date of enactment.



**Footnotes for JCX-83-18 continued:**

[21] The proposal is generally effective on the date of enactment. Proposal as it relates to salary of the NTA applies to appointments made after the date of enactment.

[22] The modifications made to the disclosure rules apply to disclosures made after the date of enactment. The protections from retaliation are effective on the date of enactment.

[23] Effective on the date of enactment, with guidelines to be implemented within six months of the date of enactment.

[24] Gain of less than \$500,000.

[25] The proposal is generally effective on the date of enactment. Verification and validation of phase 2 of CADE 2 and the Enterprise Management System are to be completed within one year after the date of enactment. Development of plans for subsequent phases of CADE 2 is to be completed within one year after the date of enactment.

[26] Written report to Congress should be submitted within one year after the date of enactment. The Secretary is required to make every reasonable effort to make online accounts available by December 31, 2023.

[27] Effective for tax returns with a due date, determined without regard to extensions, after December 31, 2020.

[28] The prohibition applies with respect to the hiring of employees after the date of enactment.

[29] Effective for determinations proposed after the date which is 180 days after the date of the enactment.

[30] Effective for failures to file returns or notices for 2 consecutive years if the return or notice for the second year is required to be filed after December 31, 2018.

[31] Negligible revenue effect.