## ESTIMATED REVENUE EFFECTS OF THE "ARMED FORCES TAX FAIRNESS ACT OF 2003," SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON FEBRUARY 5, 2003

## Fiscal Years 2003 - 2013

[Millions of Dollars]

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
I. Improving Tax Equity for Military Personnel     A. Exclusion of Gain on Sale of a Principal Residence by a Member of the Uniformed Services or the														
Foreign Service (distance of 50 miles; extended stay of 90 days; maximum suspension of 10 years)	soea 5/6/97	-66	-14	-14	-15	-15	-16	-16	-17	-18	-18	-19	-139	-227
B. Exclusion from Gross Income of Certain Death     Gratuity Payments      C. Exclusion for Amounts Received under Department	doa 9/10/01	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-6	-10
of Defense Homeowners Assistance Program  D. Expansion of Combat Zone Filing Rules to	pma DOE	[1]	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-11	-22
Contingency Operations  E. Modification of Membership Requirement for	[2]	-9	[1]	[1]	[1]	[1]	-1	-1	-1	-1	-1	-1	-11	-14
Exemption from Tax for Certain Veterans' Organizations	tyba DOE	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-8	-17
Care Assistance Programs Provided to Members of the Uniformed Services of the United States	tyba 12/31/02 -						No	o Revenue	e Effect ·					
Scholarships for Purposes of Qualified Tuition Programs and Coverdell Education Savings Accounts	tyba 12/31/02	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-2
H. Suspension of Tax-Exempt Status of Designated     Terrorist Organizations	DOE						Nogli	aible Peve	nue Effec	t				
<ol> <li>Above-the-Line Deduction for Overnight Travel Expenses of National Guard and Reserve Members</li> </ol>							rvegn	gibie rieve	nue Eneci					
Traveling More Than 100 Miles from Home	apoii tyba 12/31/02	-15	-75	-77	-78	-80	-82	-84	-87	-89	-91	-93	-407	-851
Total of Improving Tax Equity for Military Personnel		-92	-93	-95	-97	-100	-104	-106	-110	-113	-115	-118	-583	-1,143
II. Revenue Provisions														
A. Extension of IRS User Fees (through 9/30/13) [3]     B. Authorize IRS to Enter into Installment Agreements	rma DOE		33	34	35	36	38	39	41	42	44	45	176	386
that Provide for Partial Payment	iaeio/a DOE	11	30	14	5	[4]	[4]	[4]	[4]	[4]	[4]	[4]	61	63

Provision	Effective	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2003-08	2003-13
C. Impose Mark-to-Market on Individuals Who Expatriate  Total of Revenue Provisions	[5]	3 <b>14</b>	98 <b>161</b>	84 <b>132</b>	80 <b>120</b>	74 <b>110</b>	71 <b>109</b>	67 <b>106</b>	61 <b>102</b>	57 <b>99</b>	54 <b>98</b>	51 <b>96</b>	410 <b>647</b>	700 <b>1,149</b>
NET TOTAL		-78	68	37	23	10	5	0	-8	-14	-17	-22	64	6

Joint Committee on Taxation

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

Legend for "Effective" column:

apoii = amounts paid or incurred in doa = deaths occurring after DOE = date of enactment iaeio/a = installment agreements entered into on or after pma = payments made after rma = requests made after tyba = taxable years beginning after soea = sales or exchanges after

- [1] Loss of less than \$500,000.
- [2] The provision applies to any period for performing an act that has not expired before the date of enactment.
- [3] Estimate provided by Congressional Budget Office.
- [4] Gain of less than \$500,000.
- [5] Generally effective for U.S. citizens who relinquish citizenship or long-term residents who terminate their residency on or after February 5, 2003.