



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 .....	[5]	3	98	84	80	74	71	67	61	57	54	51	410	700
<b>Total of Revenue Provisions.....</b>		<b>14</b>	<b>161</b>	<b>132</b>	<b>120</b>	<b>110</b>	<b>109</b>	<b>106</b>	<b>102</b>	<b>99</b>	<b>98</b>	<b>96</b>	<b>647</b>	<b>1,149</b>
<b>NET TOTAL .....</b>		<b>-78</b>	<b>68</b>	<b>37</b>	<b>23</b>	<b>10</b>	<b>5</b>	<b>0</b>	<b>-8</b>	<b>-14</b>	<b>-17</b>	<b>-22</b>	<b>64</b>	<b>6</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

apoi = 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.