

ESTIMATED REVENUE EFFECTS OF  
 THE "RELIEF FOR WORKING FAMILIES TAX ACT OF 2003,"  
 AS PASSED BY THE SENATE ON JUNE 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
<b>Child Tax Credit Provisions</b>														
1. Accelerate refundability of child credit to 2003 .....	tyba 12/31/02	-1,505	-625	-1,366	---	---	---	---	---	---	---	---	-3,496	-3,496
2. Inclusion of combat pay in earned income for purposes of the child tax credit.....	tyba 12/31/02	[1]	-7	-4	-4	-4	-4	-4	-4	-3	---	---	-23	-34
3. Increase joint child credit phaseout to \$115,000 for 2008 and 2009, \$150,000 in 2010.....	tyba 12/31/07	---	---	---	---	---	-95	-459	-1,220	-3,026	---	---	-95	-4,800
<b>Total of Child Tax Credit Provisions .....</b>		<b>-1,505</b>	<b>-632</b>	<b>-1,370</b>	<b>-4</b>	<b>-4</b>	<b>-99</b>	<b>-463</b>	<b>-1,224</b>	<b>-3,029</b>	<b>---</b>	<b>---</b>	<b>-3,614</b>	<b>-8,330</b>
<b>Uniform Definition of a Qualifying Child for the Dependency Exemption, the Child Credit, the EIC, the Dependent Care Credit, and the Head-of-Household Filing Status .....</b>														
	<b>tyba 12/31/03</b>	<b>---</b>	<b>-24</b>	<b>-183</b>	<b>-136</b>	<b>-132</b>	<b>-140</b>	<b>-155</b>	<b>-198</b>	<b>-210</b>	<b>-120</b>	<b>-133</b>	<b>-614</b>	<b>-1,430</b>
<b>Customs User Fees Extension</b>														
1. Extend passenger and conveyance processing fee through 3/31/10 [2] .....	10/1/03	---	992	1,042	1,094	1,149	1,206	1,266	665	---	---	---	5,483	7,414
2. Extend merchandise processing fee through 3/31/10 [2] .....	10/1/03	---	273	377	396	416	437	459	241	---	---	---	1,899	2,599
<b>Total of Customs User Fees Extension .....</b>		<b>---</b>	<b>1,265</b>	<b>1,419</b>	<b>1,490</b>	<b>1,565</b>	<b>1,643</b>	<b>1,725</b>	<b>906</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,382</b>	<b>10,013</b>
<b>NET TOTAL .....</b>		<b>-1,505</b>	<b>609</b>	<b>-134</b>	<b>1,350</b>	<b>1,429</b>	<b>1,404</b>	<b>1,107</b>	<b>-516</b>	<b>-3,239</b>	<b>-120</b>	<b>-133</b>	<b>3,154</b>	<b>253</b>

Joint Committee on Taxation

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

Legend for "Effective" column: tyba = taxable years beginning after

[1] Loss of less than \$500,000.

[2] Estimate provided by the Congressional Budget Office.