#10-2 066 R VERY PRELIMINARY 8-Jun-10

ESTIMATED BUDGET EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN THE SENATE AMENDMENT TO H.R. 4213, THE "AMERICAN JOBS AND CLOSING TAX LOOPHOLES ACT OF 2010," AS PASSED BY THE HOUSE OF REPRESENTATIVES

Fiscal Years 2010 - 2020

[Millions of Dollars]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
I. Infrastructure Incentives														
A. Extend Build America Bonds with Direct-Pay														
Subsidy Rate Decreasing to 32% for Governmental														
Capital Project Financing Bonds Issued During 2011, and 30% for Such Bonds During 2012 [1]	DOE		90	-343	-451	-451	-451	-451	-451	-451	-451	-451	-1,786	-4.042
B. Exempt-Facility Bonds for Sewage and Water	DOE		-09	-343	-431	-431	-431	-431	-431	-431	-431	-431	-1,780	-4,042
Supply Facilities														
Provide that the volume cap for private														
activity bonds shall not apply to bonds for														
facilities for the furnishing of water and for														
sewage facilities	oia DOE	-1	-3	-7	-14	-23	-31	-39	-47	-55	-63	-71	-79	-354
2. Permit Indian tribes to issue tax-exempt														
private activity bonds for facilities for the														
furnishing of water and for sewage facilities	oia DOE	[2]	[2]	-1	-1	-1	-2	-2	-2	-3	-3	-3	-5	-18
C. Extension of Exemption from AMT Tax Treatment	: 10/01/10		10	25	25	25	25	2.4	2.4	22	21	20	112	22.4
for Certain Tax-Exempt Bonds (sunset 12/31/11) D. Extension and Additional Allocations of	oia 12/31/10		-13	-25	-25	-25	-25	-24	-24	-22	-21	-20	-113	-224
Recovery Zone Bond Authority [1]	DOE	-10	-104	-242	-266	-259	-256	-249	-249	-249	-249	-249	-1,137	-2,385
E. Allow New Markets Tax Credit Against the	DOE	-10	-104	-242	-200	-239	-230	-249	-249	-249	-249	-249	-1,137	-2,363
AMT [3]	[4]	-1	-6	-21	-43	-61	-73	-77	-74	-61	-28		-205	-445
F. Extension of Tax-Exempt Eligibility for Loans	(-)					-								
Guaranteed by Federal Home Loan Banks														
(sunset 12/31/11)	DOE		-13	-15	-15	-15	-15	-15	-15	-15	-15	-15	-73	-148
G. Extension of Temporary Small Issuer Rules to														
Tax-Exempt Interest Allocation Rules for Financial														
Institutions (sunset 12/31/11)	bia 12/31/10		-7	-21	-29	-29	-29	-29	-28	-28	-27	-27	-115	-254
Total of Infrastructure Incentives		-12	-235	-675	-844	-864	-882	-886	-890	-884	-857	-836	-3,513	-7,870

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
II. Extension of Expiring Provisions														
A. Energy														
Alternative motor vehicle credit for new qualified														
hybrid motor vehicles other than passenger														
automobiles and light trucks (sunset 12/31/10)	ppa 12/31/09	-3	-3	-1	-1	[2]	[5]	[5]					-8	-8
2. Excise tax credits and outlay payments for	11					. ,								
biodiesel and renewable diesel:														
a. Biodiesel (sunset 12/31/10)	fsoua 12/31/09	-624	-231										-854	-854
b. Renewable diesel (sunset 12/31/10)	fsoua 12/31/09	-10	-4										-14	-14
3. Extend and modify credit for electricity produced														
at open-loop biomass facilities placed-in-service														
before 10/22/04 (sunset 12/31/10)	epasa 12/31/09	-43	-29	-6	-3	-2	-1						-84	-84
4. Extend and modify credit for steel industry fuel	DOE &													
(sunset 12/31/10)	fpa 10/1/08	-13	-15	-16									-44	-44
5. Placed-in-service date for eligibility for tax credit														
for the production of coke or coke gas (sunset														
12/31/10)	fpisa 12/31/09	-3	-5	-5	-5	-3							-21	-21
6. Credit for construction of energy efficient new														
homes (sunset 12/31/10)	haa 12/31/09	-23	-17	-6	-6	-5	-4	-4	-1				-61	-66
7. Incentives for alternative fuel and alternative fuel														
mixtures (excluding liquefied hydrogen, coal to														
liquids, and P-series fuels) (sunset 12/31/10)	fsoua 12/31/09	-73	-23										-96	-96
8. Special rule for sales or dispositions to implement														
FERC or State electric restructuring policy for														
qualified electric utilities (sunset 12/31/10)	ta 12/31/09	-221	-88	49	49	49	49	49	49	17			-113	
9. Suspension of 100 percent-of-net- income														
limitation on percentage depletion for oil and														
natural gas from marginal properties (sunset														
12/31/10)	tyba 12/31/09	-67	-36										-103	-103
10. Direct payment of energy-efficient appliance tax														
credit [1]	api 2009 & 2010	-68	-2										-69	-69
11. Modify the requirements for exterior windows,														
doors, and skylights to be eligible for the credit for														
nonbusiness energy property (sunset 12/31/10)	ppisa DOE		-145										-145	-145
B. Individual Tax Relief														
1. Deduction for certain expenses of elementary and														
secondary school teachers (sunset 12/31/10)	tyba 12/31/09	-43	-172										-215	-215
2. Additional standard deduction for State and													,·	
local real property taxes (sunset 12/31/10)	tyba 12/31/09	-233	-1,318										-1,551	-1,551
3. Deduction of State and local general sales taxes	1 10/01/00	***	1.600	20.									1 000	1 000
(sunset 12/31/10)	tyba 12/31/09	-218	-1,288	-294									-1,800	-1,800

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
4. Contributions of capital gain real property made														
for qualified conservation purposes (sunset														
12/31/10)	cmi tyba 12/31/09	-23	-60	-22	-17	-14	-12	-10	-8	-8	-8	-8	-148	-190
5. Deduction for qualified tuition and related	•													
expenses (sunset 12/31/10)	tyba 12/31/09	-35	-658										-693	-693
6. Tax-free distributions from IRAs to certain														
public charities from age 70 1/2 or older, not														
to exceed \$100,000 per taxpayer per year														
(sunset 12/31/10)	Dmi tyba 12/31/09	-175	-187	-24	-25	-26	-28	-29	-31	-33	-34	-35	-465	-627
7. Look-thru of certain regulated investment company														
("RIC") stock in determining gross estate of														
nonresidents (sunset 12/31/10)	. dda 12/31/09						No	Revenue I	Effect					
8. Election for direct payment of low-income														
housing credit for 2010 [1]	. DOE	-3,072	-1,232	281	435	504	521	523	523	523	523	482	-2,563	11
C. Business Tax Relief														
1. Tax credit for research and experimentation														
expenses (sunset 12/31/10)	apoia 12/31/09	-2,195	-1,522	-483	-425	-374	-329	-291	-274	-265	-256	-236	-5,328	-6,650
2. Indian employment tax credit (sunset 12/31/10)	•	-6	-34	-7	-1								-49	-49
3. New markets tax credit (sunset 12/31/10)	. cyba 12/31/09		-7	-33	-101	-156	-169	-191	-208	-205	-176	-100	-467	-1,347
4. 50% tax credit for certain expenditures for	epoid													
maintaining railroad tracks (sunset 12/31/10)	. tyba 12/31/09	-66	-99	[2]	[2]								-165	-165
5. Mine rescue training credit:														
a. Mine rescue team training credit (sunset														
12/31/10)	tyba 12/31/09	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-1
b. Allow mine rescue team training credit against														
the AMT (sunset 12/31/10)	tyba 12/31/09	-1	-1	-1	-1	[2]	[2]	[2]					-6	-6
6. Employer wage credit for activated military														
reservists (sunset 12/31/10)	. pma 12/31/09	-1	-2	-1	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-4	-4
7. 5-year depreciation for certain farming business														
machinery and equipment (sunset 12/31/10)	ppisa 12/31/09	-113	-228	-164	-156	-178	41	377	334	87			-798	
8. 15-year straight-line cost recovery for qualified														
leasehold, restaurant and retail improvements			440				400		4=0			•	• 400	
(sunset 12/31/10)	ppisa 12/31/09	-145	-410	-528	-522	-513	-489	-475	-479	-466	-443	-380	-2,608	-4,851
9. 7-year recovery period for certain motorsports	. 10/01/00		10											20
entertainment complexes (sunset 12/31/10)	. ppisa 12/31/09	-11	-18	-11	-6	-3	-4	-4	1	6	6	6	-52	-38
10. Accelerated depreciation for business property	. 12/21/00	105	106				0.0		2.5		-		216	122
on Indian reservations (sunset 12/31/10)	ppisa 12/31/09	-107	-186	-69	15	51	80	65	35	4	-7	-4	-216	-123
11. Enhanced charitable deduction for contributions	12/21/00	42	25										70	70
of food inventory (sunset 12/31/10)	cma 12/31/09	-43	-35										-78	-78
12. Enhanced charitable deduction for contributions	ama 12/21/00	17	1.4										-31	21
of book inventory (sunset 12/31/10)	cma 12/31/09	-17	-14										-31	-31

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
13. Enhanced charitable deduction for qualified														
computer contributions (sunset 12/31/10)	. cmi tyba 12/31/09	-107	-88										-195	-195
14. Election to expense mine safety equipment (sunset														
12/31/10)	ppisa 12/31/09	-8	-2	3	2	2	1	1	1	[5]			-3	
15. Special expensing rules for qualified film														
and television productions (sunset 12/31/10)	. qfatpca 12/31/09	-54	-108	12	26	18	15	13	11	9	7	5	-91	-46
16. Expensing of Brownfields environmental														
remediation costs (sunset 12/31/10)	epoia 12/31/09	-201	-124	19	22	25	23	20	18	15	13	12	-236	-158
17. Deduction allowable with respect to income														
attributable to domestic production activities														
in Puerto Rico (sunset 12/31/10)	tyba 12/31/09	-84	-101										-185	-185
18. Modify tax treatment of certain payments														
under existing arrangements to controlling														
exempt organizations (sunset 12/31/10)	. proaa 12/31/09	-17	-3										-20	-20
 Exclusion of gain or loss on sale or exchange of certain Brownfield sites from unrelated business 														
taxable income (sunset 12/31/10)	. paa 12/31/09	1	1	-1	-17	-18	-3	-3	-3	-3	-3	-3	-37	-54
20. REIT timber provisions including mineral														
royalties treated as qualified REIT income of														
timber REITs; treatment of REIT timber gain;														
and prohibited transactions safe harbor rules														
(sunset 12/31/10)	tyea 5/22/09	-1	-1	-1	-1	-1	-1	-1	-1				-5	-7
21. Treatment of certain dividends of regulated														
investment companies ("RICs") (sunset														
12/31/10)	[6]	-12	-72										-84	-84
22. Extend the treatment of RICs as "qualified														
investment entities" under section 897														
("FIRPTA") (sunset 12/31/10)	1/1/10	-5	-5										-10	-10
23. Exception under Subpart F for active financing														
income (sunset 12/31/10)	tyba 12/31/09	-945	-2,978										-3,923	-3,923
24. Look-thru treatment of payments between related														
controlled foreign corporations under foreign														
personal holding company income rules (sunset														
12/31/10)	tyba 2009	-135	-439										-574	-574
25. Basis adjustment to stock of S corporations														
making charitable contributions of property											_		•	25
(sunset 12/31/10)	. cmı tyba 12/31/09	-11	-11	-1	-2	-2	-2	-2	-2	-2	-2	-2	-29	-39
26. Empowerment zone tax incentives (sunset	1 10/01/00	202	100		2			2		2	2	2	207	20.4
12/31/10)	tyba 12/31/09	-203	-103	8	2	1		-2	-1	-2	-2	-2	-295	-304
27. Tax incentives for investment in the District	1 10/21/00	5.5	1.1	2			2	4	2	2	2	2	70	0.5
of Columbia (sunset 12/31/10)	tyba 12/31/09	-55	-11	-3	-1	-1	-2	-4	-2	-2	-2	-2	-73	-85

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
28. Renewal community tax incentives (sunset														
12/31/10)	tyba 12/31/09	-239	-252	-80	-42	-3	-3	-2	-1	1			-615	-621
29. Increase in limit on cover over of rum excise														
tax revenues (from \$10.50 to \$13.25 per proof														
gallon) to Puerto Rico and the Virgin Islands;														
(sunset 12/31/10) [1] [7]	abiUSa 12/31/09	-104	-27										-131	-131
30. Payment to American Samoa in lieu of extension														
of economic development credit [1] [7]		-18											-18	-18
31. Election to temporarily utilize unused AMT														
credits determined by domestic investment [8]	•	-160	-3,032	167	142	120	102	87	74	63	53	45	-2,660	-2,337
32. Study of expiring tax provisions	DOE -						No	Revenue I	Effect					
D. Temporary Disaster Relief Provisions														
National disaster relief														
a. Waive certain mortgage revenue bond														
requirements following Federally declared														
disasters (sunset 12/31/10) [9]	bia 12/31/09	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-11	-21
b. Individual casualty losses attributable to Federally	/													
declared disasters deductible without regard to														
AGI; \$500 floor applicable to all casualty losses														
(sunset 12/31/10)	-	-273	-455										-728	-728
c. Special depreciation allowance for qualified	eoao doa													
disaster property (sunset 12/31/10)	12/31/09	-335	-625	-469	-183	-76	-69	-18	97	83	72	65	-1,757	-1,457
d. 5-year carryback of net operating losses														
attributable to Federally declared disasters														
(sunset 12/31/10)	doa 12/31/09	-21	-380	53	57	49	37	28	21	15	12	9	-205	-120
e. Expensing of qualified disaster expenses	eoao doa	• •												
(sunset 12/31/10)	12/31/09	-20	-17	1	1	1	1	1	1				-33	-31
2. New York Liberty Zone:														
a. Special depreciation allowance for														
nonresidential and residential real property	. 12/21/00	22	10										20	2.4
(sunset 12/31/10)	ppisa 12/31/09	-33	-10	1	1	1	1	1	1	1	1	1	-39	-34
b. Tax-exempt bond financing (sunset 12/31/10)	bia 12/31/09	-2	-8	-12	-12	-12	-12	-12	-12	-12	-12	-12	-58	-118
3. GO Zone:														
a. Extend the higher credit rate for GO Zone	amaia 12/21/00	22	20	6	2	2	2	2	2	2	2.	2	50	12
rehabilitation (sunset 12/31/10)	apoia 12/31/09	-23	-29	-6	2	2	2	2	2	2	2	2	-52	-43
b. Work opportunity tax credit with respect to														
certain individuals affected by Hurricane														
Katrina for employees inside disaster areas	:h = 9/27/00	_	1	[2]	[2]	[2]	[2]						7	-7
(sunset 8/27/10)	iha 8/27/09	-6	-1	[2]	[2]	[2]	[2]						-7	-/

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
FTOVISION	Effective	2010	2011	2012	2013	2014	2015	2010	2017	2016	2019	2020	2010-15	2010-20
c. Extend the placed-in-service deadline for GO														
Zone low-income housing credits (sunset														
12/31/12)	ppisa 12/31/10		-8	-29	-40	-40	-40	-40	-40	-40	-40	-40	-157	-357
Extension of Expiring Provisions		-10,724	-16,960	-1,681	-815	-606	-297	77	103	-214	-298	-199	-31,081	-31,619
III. Pension Provisions														
A. Pension Funding Relief														
1. Single-employer plans [10]	various	110	777	1,595	1,524	859	468	239	-134	-1,006	-1,743	-1,380	5,333	1,309
2. Rollover of amounts received in airline carrier				,	,-					,	,	,	- ,	,
bankruptcy	DOE	-25	-91	25	-4	-4	-4	-4	-4	-3	-3	-3	-102	-119
3. Multiemployer plans [10]	various	9	34	56	79	99	117	134	132	99	40	-2	394	797
Total of Pension Provisions	•••••	94	720	1,676	1,599	954	581	369	-6	-910	-1,706	-1,385	5,625	1,987
W. D														
IV. Revenue Offsets														
A. Foreign Provisions														
1. Rules to prevent splitting foreign tax credits from	generally		0.50	000	==0	=00	- -	***		= 00	4.50	400		
the income to which they relate	fitpoaa doi	75	850	800	750	700	650	600	550	500	450	400	3,825	6,325
2. Denial of foreign tax credit with respect to foreign														
income not subject to United States taxation by	generally													
reason of covered asset acquisitions	caaa DOE	25	400	400	400	400	400	400	400	400	400	400	2,025	4,025
3. Separate application of foreign tax credit														
limitation, etc., to items resourced under treaties	tyba DOE	3	25	25	25	25	25	25	25	25	25	25	128	253
4. Limitation on the amount of foreign taxes deemed														
paid with respect to section 956 inclusions	[11]	10	100	100	100	100	100	100	100	100	100	100	510	1,010
5. Special rule with respect to certain redemptions by														
foreign subsidiaries	aa doi	5	25	25	25	25	25	25	25	25	25	25	130	255
6. Modification of affiliation rules for purposes of														
rules allocating interest expense	tyba DOE	15	225	150	10	5	[5]	[5]	[5]	[5]	[5]	[5]	405	405
7. Termination of special rules for interest and														
dividends received from persons meeting the	generally													
80-percent foreign business requirements	tyba 12/31/10		1	2	6	9	12	15	21	25	29	33	30	153
8. Source rules for income on guarantees	gia DOE	25	200	200	200	200	200	200	200	200	200	200	1,025	2,025
9. Modification of statute of limitations for failure to														
disclose certain foreign transactions	[12]						Na	Revenue I	Effect					
B. Personal Service Income Earned in Pass-Thru														
Entities														
Partnership interests transferred in connection with performance of services	iipta DOE													

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
2. Income of partners for performing investment														
management services treated as ordinary income	10/01/10	• • • •												
received for performance of services [13]	tyea 12/31/10	298	920	1,315	1,391	1,256	1,106	1,172	1,494	1,747	1,762	1,696	6,286	14,157
professional service businesses [10]	tyba 12/31/10		502	863	942	1,051	1,138	1,205	1,274	1,348	1,425	1,501	4,496	11,249
C. Corporate Provisions	ty 0a 12/31/10		302	003	772	1,031	1,130	1,203	1,2/4	1,540	1,423	1,501	7,770	11,24)
Treatment of securities of a controlled														
corporation exchanged for assets in certain														
reorganizations	gea DOE	5	25	25	25	25	25	25	25	25	25	25	130	255
2. Taxation of boot received in reorganizations		10	50	50	50	50	50	50	50	50	50	50	260	510
D. Other Provisions														
 Increase Oil Spill Liability Trust Fund tax to 41 cents per barrel (sunset 12/31/20) and increase 														
single-incident expenditure caps for the Oil Spill	fqb 60da DOE &													
Liability Trust Fund [14]	ema DOE		1,504	1,519	1,522	1,521	1,516	1,516	1,483	1,470	1,473	1,476	7,582	15,000
2. Increase by 36 percentage points the required														
corporate estimated tax payments factor for														
corporations with assets of at least \$1 billion for														
payments due in July, August, and September	5.05													
2015	DOE						21,234	-21,234					21,234	
Total of Revenue Offsets		471	4,827	5,474	5,446	5,367	26,481	-15,901	5,647	5,915	5,964	5,931	48,066	55,622
Total of Titles I - IV		-10,171	-11,648	4,794	5,386	4,851	25,883	-16,341	4,854	3,907	3,103	3,511	19,097	18,120
V. Unemployment Health, and Other Assistance														
Establish a CMS-IRS data match to identify														
tax-delinquent providers [1] [7]	DOE			38	38	50	50	50	50	50	50	50	175	425
Total of Unemployment Health, and Other Assistance.				38	38	50	50	50	50	50	50	50	175	425
VI. Other Provisions														
Exclude from gross income amounts received by														
Indians pursuant to Cobell settlement	DOE -						Λ	lo Revenue	Effect					
2. Provide that tax refunds or credits are not income														
in the year received for purposes of the														
administration of Federal programs and federally														
assisted programs (sunset 12/31/10) [1] [7]	ara 12/31/09	-2											-2	-2

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
Extensions of duty suspensions on certain cotton shirting fabrics (sunset 12/31/13) [7] Total of Other Provisions	DOE	 -2	[15]	[15]	[15] [15]	[15] [15]	 	 	 	 	 	 	[15] -2	[15] -2
NET TOTAL		-10,173	-11,648	4,832	5,424	4,901	25,933	-16,291	4,904	3,957	3,153	3,561	19,270	18,543

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2010.

Legend for "Effective" column:

aa = acquisitions after
abiUSa = articles brought into the United States after
api = appliances produced in
apoia = amounts paid or incurred after
ara = amounts received after
bia = bonds issued after
caaa = covered asset acquisitions after
cma = contributions made after
cmi = contributions made in
cyba = calendar years beginning after
dda = decedents dying after
Dmi - distributions made in
doa = disasters occurring after
DOE = date of enactment

eoao = expenditures on account of
epasa = electricity produced and sold after
epoia = expenses paid or incurred after
epoid = expenses paid or incurred during
fitpoaa = foreign income taxes paid or accrued after
fpa = fuel produced after
fpisa = facilities placed in service after
fqb = first quarter beginning
fsoua = fuel sold or used after
gea = generally exchanges after
gia = guarantees issued after
haa = homes acquired after
iha = individuals hired after

ema = expenditures made after

iipta = interests in partnerships transferred after
oia = obligations issued after
paa = property acquired after
Paa = penalties assessed after
pma = payments made after
ppa = property purchased after
ppisa = property placed in service after
proaa = payments received or accrued after
pyba = plan years beginning after
qfatpca = qualified film and television
productions commencing after
tyba = taxable years beginning after
tyea = taxable years ending after

60da = 60 days after

[1] Estimate includes the following outlay effects:	<u>2010</u>	2011	2012	2013	<u>2014</u>	2015	<u>2016</u>	2017	2018	2019	2020	2010-15	2010-20
Build America Bonds		484	1,949	2,730	2,730	2,730	2,730	2,730	2,730	2,730	2,730	10,622	24,270
Recovery Zone Bonds	14	70	141	141	141	141	141	141	141	141	141	648	1,353
Direct payment of energy-efficient appliance tax credit	68	2										69	69
Election for refundable low-income housing credit for 2010	3,112	1,334										4,446	4,446
Rum cover over [7]	104	27										131	131
Payment to American Samoa [7]	18											18	18
CMS-IRS data match to identify tax-delinquent providers [7]			-38	-38	-50	-50	-50	-50	-50	-50	-50	-175	-425
Tax refunds or credits not income in the year received [7]	2											2	2

- [2] Loss of less than \$500,000.
- [3] Estimate includes interaction with item II.C.3.
- [4] Effective for qualified equity investments initially made after March 15, 2010, and before January 1, 2012.
- [5] Gain of less than \$500,000.

Footnotes for Table #10-2 066 R continued:

- [6] Effective for dividends with respect to taxable years of regulated investment companies beginning after December 31, 2009.
- [7] Estimate provided by the Congressional Budget Office.
- [8] Provision does not apply for taxable years beginning after December 31, 2010.
- [9] Extends provisions in Internal Revenue Code sections 143(k)(11) and 143(k)(13).

[10] Estimate includes the following off-budget effects:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
Pension Funding Relief for Single-Employer Plans		144	342	349	202	104	45	-60	-331	-561	-450	1,141	-215
Pension Funding Relief for Multiemployer Plans		5	12	20	25	30	36	37	29	11	-1	92	203
Employment and self-employment tax treatment of professional													
service businesses		316	553	547	568	615	652	692	733	777	823	2,598	6,276

- [11] Effective for acquisitions of U.S. property determined under section 956 after the date of introduction.
- [12] Effective for returns filed after March 18, 2010, as well as other returns for which the limitations period under section 6501 had not yet expired as of that date.
- [13] For taxable years beginning before January 1, 2013, 50 percent of income and other items to which the provision applies is treated as ordinary; thereafter, 65 percent (55 percent for assets that have been held for seven or more years). These percentages also apply to self-employment and Medicare unearned income tax.

[14] Estimate does not include the following outlay effects,	<u>2010</u>	<u>2011</u>	2012	2013	2014	<u>2015</u>	2016	2017	2018	2019	<u>2020</u>	<u>2010-15</u>	<u>2010-20</u>
which are provided by the Congressional Budget Office		500	400	100								1,000	1,000

[15] Negligible revenue effect.