

JOINT COMMITTEE ON TAXATION  
February 15, 2011  
JCX-14-11

**ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 705,  
THE "COMPREHENSIVE 1099 TAXPAYER PROTECTION AND REPAYMENT OF EXCHANGE SUBSIDY OVERPAYMENTS ACT OF 2011,"  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON FEBRUARY 17, 2011**

Fiscal Years 2011 - 2021

[Millions of Dollars]

Provision	Effective	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2011-16	2011-21
1. Repeal 1099 information reporting requirements for certain payments of more than \$600.....	pma 12/31/11	---	-263	-2,785	-1,995	-2,064	-2,135	-2,309	-2,413	-2,523	-2,636	-2,782	-9,242	-21,905
2. Repeal information reporting on rental property expense payments.....	pma 12/31/10	[1]	-227	-239	-251	-261	-275	-285	-299	-314	-325	-335	-1,253	-2,811
3. Change limitations on amounts required for repayment on reconciliation of advance premium assistance tax credits associated with health insurance exchanges (\$300 individual, \$600 family for households below 200 percent FPL; \$750 individual, \$1,500 family for households below 300 percent FPL; \$1,250 individual, \$2,500 family for households below 400 percent FPL; no limit for 400 percent FPL and above) [2][3].....	tyea 12/31/13	---	---	---	673	1,601	2,633	3,262	3,830	4,077	4,265	4,542	4,907	24,882
<b>NET TOTAL .....</b>		<b>[1]</b>	<b>-490</b>	<b>-3,024</b>	<b>-1,573</b>	<b>-724</b>	<b>223</b>	<b>668</b>	<b>1,118</b>	<b>1,240</b>	<b>1,304</b>	<b>1,425</b>	<b>-5,588</b>	<b>166</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

pma = payments made after

tyea = taxable years ending after

[1] Negligible revenue effect.	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2011-16</u>	<u>2011-21</u>
[2] Estimate includes the following outlay effects.....	---	---	---	-566	-1314	-2198	-2661	-3048	-3207	-3350	-3547	-4,078	-19,892
[3] Estimate includes the following off-budget effects.....	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2011-16</u>	<u>2011-21</u>
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