CBO's Baseline Budget Projections

	Actual	000-			0010	001-		0010	003 -	001-	007.5	001-	Total, 2008-	Total 2008
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2012	2017
P						in	DIIIIONS	of Dolla	S					
Revenues	1.044	1 1 4 4	1 050	1 21 1	1 200	1 504	1 720	1 020	1 000	0.02/	0.140	0.0/0	7.0/2	17 47
Individual income taxes Corporate income taxes	1,044 354	1,144 368	1,259 374	1,311 360	1,380 336	1,584 339	1,730 349	1,830 333	1,928 340	2,036 349	2,149 360	2,269 373	7,263 1.758	17,47 3,51
Social insurance taxes	838	875	574 914	958	1,004	1,052	1,100	1,149	1,198	1,249	1,301	1,354	5,029	11,28
Other	172	155	173	938 181	1,004	1,032	226	239	251	263	275	289	5,029 954	2,27
Total On-budget	2,407 1,799	2,542 1.905	2,720 2.051	2,810 2,107	2,901 2.164	3,167	3,405 2,597	3,551 2,707	3,718 2.838	3,896 2,979	4,085	4,284 3.290	15,003 11.313	34,53
Off-budget	1,799 608	1,905 638	2,051 669	2,107 703	2,164 738	2,395 773	2,597 808	2,707 844	2,838 880	2,979 917	3,130 955	3,290 994	3,690	26,25 8,27
Outlays														
Mandatory spending	1,413	1,454	1,536	1,625	1,714	1,832	1,870	2,009	2,131	2,264	2,449	2,580	8,576	20,00
Discretionary spending	1,016	1,029	1,046	1,062	1,078	1,100	1,112	1,140	1,166	1,194	1,227	1,250	5,398	11,32
Net interest	227	236	251	256	266	270	268	263	258	252	246	237	1,312	2,5
Total	2.655	2.719	2.833	2.944	3.058	3.202	3.250	3.411	3.555	3.710	3.921	4 067	<u> </u>	33,95
On-budget	2,233	2,268	2,366	2,458	2,552	2,676	2,699	2,830	2,942	3,062	3,233	3,336	12,751	28,1
Off-budget	422	451	467	486	506	526	551	581	613	649	688	731	2,535	5,7
Deficit (-) or Surplus	-248	-177	-113	-134	-157	-35	155	139	163	186	163	217	-283	58
On-budget	-434	-363	-315	-351	-388	-281	-102	-123	-104	-82	-104	-46	-1,438	-1,8
Off-budget	186	186	202	217	232	247	257	263	266	268	267	263	1,155	2,4
Debt Held by the Public	4,829	5,010	5,137	5,285	5,455	5,502	5,358	5,229	5,075	4,895	4,737	4,525	n.a.	n
Memorandum:														
Gross Domestic Product	13,065	13,645	14,300	15,014	15,742	16,465	17,205	17,973	18,764	19,582	20,425	21,295	78,726	176,76
					As a F	Percenta	ge of Gro	oss Dom	estic Pro	oduct				
Revenues														
Individual income taxes	8.0	8.4	8.8	8.7	8.8	9.6	10.1	10.2	10.3	10.4	10.5	10.7	9.2	9
Corporate income taxes	2.7	2.7	2.6	2.4	2.1	2.1	2.0	1.9	1.8	1.8	1.8	1.8	2.2	2
Social insurance taxes	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6.4	6
Other	1.3	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.4	1.2	1
Total	18.4	18.6	19.0	18.7	18.4	19.2	19.8	19.8	19.8	19.9	20.0	20.1	19.1	19
On-budget	13.8	14.0	14.3	14.0	13.7	14.5	15.1	15.1	15.1	15.2	15.3	15.5	14.4	14
Off-budget	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4
Outlays														
Mandatory spending	10.8	10.7	10.7	10.8	10.9	11.1	10.9	11.2	11.4	11.6	12.0	12.1	10.9	11
Discretionary spending	7.8	7.5	7.3	7.1	6.8	6.7	6.5	6.3	6.2	6.1	6.0	5.9	6.9	6
Net interest	1.7	1.7	1.8	1.7	1.7	1.6	1.6	1.5	1.4	1.3	1.2	1.1	1.7	1
Total	20.3	19.9	19.8	19.6	19.4	19.4	18.9	19.0	18.9	18.9	19.2	19.1	19.4	19
On-budget	17.1	16.6	16.5	16.4	16.2	16.3	15.7	15.7	15.7	15.6	15.8	15.7	16.2	15
Off-budget	3.2	3.3	3.3	3.2	3.2	3.2	3.2	3.2	3.3	3.3	3.4	3.4	3.2	3
Deficit (-) or Surplus	-1.9	-1.3	-0.8	-0.9	-1.0	-0.2	0.9	0.8	0.9	1.0	0.8	1.0	-0.4	0
On-budget	-3.3	-2.7	-2.2	-2.3	-2.5	-1.7	-0.6	-0.7	-0.6	-0.4	-0.5	-0.2	-1.8	-1
Off-budget	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.4	1.4	1.3	1.2	1.5	1
Debt Held by the Public	37.0	36.7	35.9	35.2	34.7	33.4	31.1	29.1	27.0	25.0	23.2	21.2	n.a.	n.

Source: Congressional Budget Office

Note: n.a. = not applicable

CBO's Baseline Projections of Mandatory Spending (Outlays in billions of dollars)

	Actual 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total, 2008- 2012	Total, 2008- 2017
Social Security	544	581	608	638	673	711	753	799	849	903	961	1,024	3,382	7,919
Medicare ^a	374	428	451	482	513	564	567	626	670	719	805	845	2,577	6,243
Medicaid	181	192	208	226	243	263	284	306	331	357	386	417	1,224	3,022
Income Security														
Supplemental Security Income	37	36	41	43	44	50	43	49	51	52	59	56	221	488
Earned income and child tax credit	52	53	54	55	55	55	38	38	38	38	39	39	256	448
Unemployment compensation	31	32	36	40	42	44	46	48	50	52	54	57	207	468
Food Stamps	35	35	36	37	37	38	39	40	41	42	43	45	186	397
Family support ^D	24	24	24	24	24	24	24	24	25	25	25	25	121	245
Child nutrition	14	14	15	15	16	17	17	18	19	20	20	21	80	179
Foster care	6	7	7	7	7	8	8	8	8	9	9	9	37	81
Subtotal	199	201	214	220	225	234	215	226	232	238	250	252	1,108	2,306
Other Retirement and Disability														
Federal civilian ^c	68	90	74	77	80	83	86	90	93	96	100	103	401	883
Military	41	44	46	47	49	50	51	52	54	55	56	58	243	518
Veterans ^d	36	36	39	40	42	46	41	45	47	48	53	52	208	454
Other	5	8	8	8	8	9	9	10	10	10	11	11	42	93
Subtotal	149	176	167	172	179	188	188	197	203	210	220	223	894	1,947
Other Programs														
Commodity Credit Corporation	18	10	8	8	8	8	8	8	8	9	9	10	40	84
Tricare For Life	7	8	8	9	9	10	11	11	12	13	14	16	47	115
Student loans	34	6	3	4	4	5	4	4		4	4	4	20	41
Universal Service Fund	7	8	8	8	. 9	9	9	9	9	9	10	10	43	91
SCHIP	, 5	6	5	5	6	6	6	6	5	5	5	5	27	54
Social services	5	5	5	5	5	5	5	5	5	5	5	5	25	51
Flood insurance	17	3	1	0	0	0	0	0	0	0	0	0	1	1
Other	13	24	29	27	27	25	25	24	25	23	25	31	133	261
	106	<u>-24</u> 69	68	67	67	67	68	68	70	<u>-25</u> 70	73	<u>- 31</u> 81	337	698
Subtotal	100	09	00	07	07	07	00	00	70	70	/3	01	337	098
Offsetting Receipts Medicare ^e	-49	-62	-67	-71	-76	-81	-86	-92	-98	-105	-114	-124	-380	-913
Employer's share of	72	02	07	/1	70	01	00	12	70	105	114	127	500	715
	-47	-48	-51	-53	-55	-57	-60	-62	-65	-68	-71	-80	-275	-622
employee retirement Other		-40 -84	-63		-55 -56		-00 -58	-02 -60	-05 -61	-08 -60	-71	-60 -58	-275	
Subtotal	-44	-04 -194	-03	-57 -181	-187	-57 -195	-204		-224	-233		-262		-591
	-141							-214			-246			-2,126
Total Mandatory Spending	1,413	1,454	1,536	1,625	1,714	1,832	1,870	2,009	2,131	2,264	2,449	2,580	8,576	20,009
Memorandum: Mandatory Spending Excluding														
Offsetting Receipts Medicare Spending Net of	1,553	1,648	1,716	1,806	1,901	2,026	2,073	2,223	2,355	2,497	2,695	2,842	9,522	22,135
Offsetting Receipts	325	365	385	411	437	483	481	535	572	614	691	722	2,197	5,330

Source: Congressional Budget Office.

- Notes: Spending for the benefit programs shown above generally excludes administrative costs, which are discretionary. SCHIP = State Children's Health Insurance Program.
- a. Exludes offsetting receipts.
- b. Includes Temporary Assistance for Needy Families and various programs that involve payments to states for child support enforcement and family support, child care entitlements, and research to benefit children.
- c. Includes Civil Service, Foreign Service, Coast Guard, and other, smaller retirement programs as well as annuitants' health benefits.
- d. Includes veterans' compensation, pensions, and life insurance programs.
- e. Includes Medicare premiums and amounts paid by states from savings on Medicaid prescription drug costs.

CBO's Baseline Projections of Federal Debt

(In billions of dollars)

	Actual											
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Held by the Public at the												
Beginning of the Year	4,592	4,829	5,010	5,137	5,285	5,455	5,502	5,358	5,229	5,075	4,895	4,737
Changes to Debt Held by the Public												
Deficit or surplus (-)	248	177	113	134	157	35	-155	-139	-163	-186	-163	-217
Other means of financing	-11	5	14	13	14	12	11	10	9	6	6	5
Total	237	181	127	147	171	47	-144	-129	-154	-180	-158	-212
Debt Held by the Public at the												
End of the Year	4,829	5,010	5,137	5,285	5,455	5,502	5,358	5,229	5,075	4,895	4,737	4,525
Debt Held by Government Accounts												
Social Security	1,994	2,185	2,389	2,609	2,841	3,088	3,344	3,607	3,873	4,141	4,408	4,671
Other government accounts ^a	1,628	1,730	1,832	1,933	2,035	2,136	2,252	2,366	2,484	2,606	2,721	2,838
Total	3,622	3,916	4,222	4,542	4,876	5,224	5,596	5,973	6,357	6,747	7,129	7,508
Gross Federal Debt	8,451	8,926	9,359	9,826	10,332	10,726	10,954	11,202	11,432	11,642	11,866	12,033
Debt Subject to Limit ^b	8,420	8,895	9,329	9,797	10,303	10,698	10,926	11,174	11,405	11,615	11,839	12,007
Memorandum: Debt Held by the Public at the End of the												
Year as a Percentage of GDP	37.0	36.7	35.9	35.2	34.7	33.4	31.1	29.1	27.0	25.0	23.2	21.2

Source: Congressional Budget Office.

Note: GDP = gross domestic product.

a. Mainly the Civil Service Retirement and Disability, Military Retirement, Medicare, and Unemployment Insurance Trust Funds.

b. Differs from the gross federal debt primarily because most debt issued by agencies other than the Treasury and the Federal Financing Bank is excluded from the debt limit. The current debt limit is \$8,965 billion.

Changes in CBO's Baseline Projections of the Deficit or Surplus Since January 2007 (In billions of dollars)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2008-	Total, 2008- 2017
Total Deficit (-) or Surplus as Projected in January 2007	-172	-98	-116	-137	-12	170	159	185	208	192	249	-194	800
Changes to Revenue Projections (Technical)	*	*	*	1	1	1	1	1	1	1	1	2	6
Changes to Outlay Projections Legislative Mandatory	*	*	*	*	*	*	*	*	*	*	0	*	*
Discretionary Defense Nondefense Subtotal, discretionary	1 _7 _8	2 1 13	2 1 13	2 10 13	3 _10 _12	3 _10 _13	3 10 13	3 	3 14	3 14	3 14	52	26 106 132
Net interest (Debt service) Subtotal, legislative	* 	1 <u>1</u> 13	$\frac{1}{14}$	2 15	3 15	3 16	4 17	5 18	6 20	7 21	8 22	10 74	40 172
Technical Mandatory Medicare ^ª Medicaid Social Security Veterans' compensation Other Subtotal, mandatory Discretionary	-2 * -1 1 1 -2 -3	1 * -1 1 2 3 -1	4 -1 1 * 5 -1	5 1 -1 1 1 -2	7 1 -1 1 2 11 -2	2 2 -1 1 * -1	4 3 -2 2 1 7 -2	4 -2 2 * -8 -2	3 5 -2 2 -1 7 -2	5 6 -3 3 -1 10 -2	3 7 -3 3 2 12 -2	-6 5 5	38 29 -17 17 <u>6</u> 72 -17
Net interest Debt service Other Subtotal, net interest	* 1 1	* *	1 -1 *	1 1 2	1 -3 -1	1 -5 -3	2 -4 -2	2 -3 -2	2 -3 -1	2 -2 *	3 -2 1		15 -22 -7
Subtotal, technical	-4	_2	3	6	8	*	3	_4	3	8		19	48
Total Outlay Changes	5	15	18	20	23	16	21	23	23	29	33	92	220
Total Impact on the Deficit or Surplus ^b	-5	-15	-17	-20	-22	-15	-20	-22	-22	-28	-32	-90	-214
Total Deficit (-) or Surplus as Projected in March 2007	-177	-113	-134	-157	-35	155	139	163	186	163	217	-283	586
Memorandum: Total Legislative Changes ^b Total Technical Changes ^b	-8 4	-13 -2	-14 -3	-15 -5	-15 -7	-16 1	-17 -3	-18 -3	-20 -3	-21 -7			-172 -42

Source: Congressional Budget Office.

Note: * = between -\$500 million and \$500 million.

a. Includes offsetting receipts.

b. Negative numbers indicate an increase in the deficit or decrease in the surplus.

CBO's Estimate of the Effect of the President's Budget on Baseline Deficits or Surpluses

(In billions of dollars)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total, 2008- 2012	Total, 2008- 2017
Total Deficit (-) or Surplus as Projected in										2.40			=== (
CBO's March 2007 Baseline	-1//	-113	-134	-15/	-35	155	139	163	186	163	217	-283	586
Effect of the President's Proposals Revenues													
Extension of expiring EGTRRA and JGTRRA provisions													
General tax rates, child tax credit, and tax brackets ^a	0	0	0	0	-93	-150	-152	-154	-157	-160	-164	-243	-1,030
Estate and gift taxes	0	-2	-1	-3	-36	-60	-67	-74	-79	-85	-91	-102	-499
Tax rates on dividends and capital gains	0	*	1	-2	-17	-15	-33	-35	-37	-38	-41	-33	-216
Expensing for small businesses	0	0	0	-3	-5	-4	-3	-2	-1	-1	-1	-12	-19
Education, retirement, and other provisions	0	0	0	0	-1	-2	-2	-2	-3	-3	-3	-3	-15
Subtotal, proposed extensions	0	-2	*	-8	-152	-231	-257	-266	-277	-287	-299	-392	-1,779
Health insurance taxation and standard deduction ^a	0	0	-14	-6	7	22	39	57	78	101	127	8	411
Research and experimentation tax credit	0	-3	-5	-7	-8	-10	-11	-12	-13	-14	-15	-33	-99
Air transportation taxes	0	0	-7	-7	-7	-7	-8	-8	-9	-9	-9	-28	-71
AMT extension	-9	-37	0	0	0	0	0	0	0	0	0	-37	-37
Expansion of information reporting	0	*	1	1	2	2	2	3	3	3	3	5	19
Expansion of expensing for small businesses	0	-1	-2	-1	-1	-1	-1	*	*	*	*	-6	-8
Expansion of tax-free savings accounts	0	3	5	4	*	-5	-3	-1	-1	-2	-2	6	-3
Other proposals	*	-1	-1	*	*	-1	-2	-2	-3	-3	-3	-2	-15
Total Effect on Revenues	-9	-41	-22	-24	-160	-231	-241	-231	-222	-211	-200	-479	-1,583
Outlays													
Mandatory													
Social Security individual accounts	0	0	0	0	1	1	21	44	62	68	73	2	270
Medicare	0	-4	-8	-11	-16	-20	-24	-28	-33	-40	-48	-58	-232
Earned income and child tax credits	0 *	*	*	10	10	24	24	24	24	24	24	44	164
Medicaid and SCHIP		-1	-2 *	-4	-4	-4	-4	-4	-5	-5 4	-5	-14 *	-37
Higher education Farm bill	0 0	-5 1	î	1 1	1 2	3 2	4 2	4	4 1	4	4 -1	7	19 9
Other proposals	U *	1 *	-3	-5	-3	-3	-3	-3	-3	-3	-1 -3	-14	-30
	*	-9	-11	5	-3	3	20	37	<u></u>	47	43	-34	
Subtotal, mandatory	*	-9	-11	-8	-8	3	20	3/	50	47	43	-34	164
Discretionary	07	77	00	17	15	05	20	25	24	27	27	100	
Department of Defense Other	26 1	77 *	80 -18	16 -30	-15 -38	-25 -46	-32 -47	-35 -48	-36	-37	-37 -53	132 -131	-44 -290
									-49	-51			-380
Subtotal, discretionary	27	77	62	-14	-53	-71	-79	-83	-85	-88	-90	1	-424
Net interest	*	5	8	10	15	23	32	42	53	63	73	61	323
Total Effect on Outlays	28	72	59	-12	-46	-45	-28	-4	17	22	27	28	63
Total Impact on the Deficit or Surplus ^b	-37	-113	-81	-12	-114	-186	-213	-227	-239	-233	-227	-507	-1,646
Total Deficit (-) or Surplus Under the President's Proposals	-214	-226	-215	-169	-149	-31	-74	-64	-53	-70	-10	-790	-1,060

Sources: Congressional Budget Office; Joint Committee on Taxation.

Note: * = between -\$500 million and \$500 million; EGTRRA = Economic Growth and Tax Relief Reconciliation Act of 2001; JGTRRA = Jobs and Growth Tax Relief Reconciliation Act of 2003; AMT = alternative minimum tax; SCHIP = State Children's Health Insurance Program.
a. The estimates shown include the effect on revenues only; however, outlays for the refundable earned income and child tax credits are also affected.
Estimates of those effects are included in the entry for earned income and child tax credits.

b. Negative numbers indicate an increase in the deficit or decrease in the surplus.

Budgetary Effects of Selected Policy Alternatives Not Included in CBO's Baseline (In billions of dollars)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total, 2008- 2012	Total, 2008- 2017
			Po	olicy Al	ternati	ves Th	at Affe	ct Disc	retiona	ary Spe	ending	-	
Reduce the Number of Troops Deployed for Military Operations in Iraq and Afghanistan and Other Activities Related to the War on Terrorism to 30,000 by 2010 ^a Effect on the deficit or surplus ^b Debt service	-25	-53 -2	-29 -4	10 -5	34 -4	46 -3	54 0	59 2	60 5	62	63 12	8 -19	307 8
Reduce the Number of Troops Deployed for Military Operations in Iraq and Afghanistan and Other Activities Related to the War on Terrorism to 75,000 by 2013 ^c							-			-			
Effect on the deficit or surplus ^D Debt service	-25 *	-58 -3	-64 -5	-45 -8	-36 -11	-15 -12	7 -13	19 -13	22 -13	26 -12	26 -12	-218 -39	-117 -102
Increase Regular Discretionary Appropriations at the Rate of Growth of Nominal GDP ^d Effect on the deficit or surplus ^b Debt service	0 0	-12 *	-34 -1	-59 -4	-84 -7	-110 -12	-138 -18	-166 -26	-195 -36	-226 -48	-257 -61	-299 -24	-1,280 -214
Freeze Total Discretionary Appropriations at the Level Provided for 2007 Effect on the deficit or surplus ^b	0	18 *	38 2	61 4	85 8	109	135	161 27	188 36	217 47	244 61	310 27	1,255
Debt service	0	^	Z	4	δ	13	19	27	30	47	01	27	217
Extend EGTRRA and JGTRRA ^e				Pol	icy Alte	ernativ	es Tha	t Affec	t the Ta	ax Cod	е		
Effect on the deficit or surplus ^b Debt service	0 0	-2 *	-2 *	-9 *	-153 -4	-247 -14	-273 -27	-283 -41	-293 -56	-304 -73	-316 -91	-413 -19	-1,883 -307
Extend Other Expiring Tax Provisions Effect on the deficit or surplus ^b Debt service	-3 *	-11 *	-20 -1	-28 -2	-36 -4	-42 -6	-47 -8	-51 -11	-56 -14	-61 -17	-65 -21	-138 -14	-418 -86
Index the AMT for Inflation ^f Effect on the deficit or surplus ^b Debt service	-9 *	-60 -2	-60 -5	-70 -8	-60 -11	-38 -14	-46 -17	-54 -20		-74 -28	-87 -33	-288 -40	-611 -162
Memorandum: Interactive Effect of Extending EGTRRA and JGTRRA and Indexing the AMT													
Effect on the deficit or surplus ^b Debt service	0 0	0 0	0 0	*	-22 -1	-56 -2	-63 -5	-69 -9		-81 -17	-87 -21	-78 -3	-451 -67
Total Discretionary Outlays in CBO's Baseline	1,029	1,046	1,062	1,078	1,100	1,112	1,140	1,166	1,194	1,227	1,250	5,398	11,376
Total Outlays for Military Operations in Iraq and Afghanistan in CBO's Baseline	93	79	73	74	75	75	77	79	80	82	83	376	776
Total Deficit (-) or Surplus in CBO's Baseline	-177	-113	-134	-157	-35	155	139	163	186	163	217	-283	586

Sources: Congressional Budget Office; Joint Committee on Taxation.

Notes: Positive amounts indicate a reduction in the deficit or an increase in the surplus. "Debt service" refers to changes in interest payments on federal debt resulting from changes in the government's borrowing needs

* = between -\$500 million and \$500 million; GDP = gross domestic product; EGTRRA = Economic Growth and Tax Relief Reconciliation Act of 2001; JGTRRA = Jobs and Growth Tax Relief Reconciliation Act of 2003; AMT = alternative minimum tax.

- a. This alternative does not extrapolate the \$70 billion in funding for operations in Iraq and Afghanistan enacted as part of the Department of Defense appropriation act for 2007. However, it incorporates the assumption that an additional \$75 billion in budget authority will be provided in 2007 to carry out operations in those countries. Future funding for operations in Iraq, Afghanistan, or elsewhere would total \$120 billion in 2008, \$75 billion in 2009, \$40 billion in 2010, \$25 billion in 2011, and then about \$20 billion a year from 2012 on-for a total of \$377 billion over the 2008-2017 period.
- b. Excluding debt service.
- c. This alternative does not extrapolate the \$70 billion in funding for operations in Iraq and Afghanistan enacted as part of the Department of Defense appropriation act for 2007. However, it incorporates the assumption that an additional \$75 billion in budget authority will be provided in 2007 to carry out operations in those countries. Future funding for operations in Iraq, Afghanistan, or elsewhere would total \$140 billion in 2008, \$130 billion in 2009, \$110 billion in 2010, \$90 billion in 2011, \$70 billion in 2012, and then about \$60 billion a year from 2013 on--for a total of \$824 billion over the 2008-2017 period.
- d. Under this alternative, appropriations for operations in Iraq and Afghanistan that were enacted during 2007 are extrapolated according to baseline rules.
- e. These estimates do not include the effects of extending the increased exemption amount or the treatment of personal credits for the AMT that expired at the end of 2006. The effects of that alternative are shown below.
- f. This alternative incorporates the assumption that the exemption amount for the AMT (which was increased through 2006 in the Tax Increase Prevention and Reconciliation Act of 2005, or TIPRA) is extended at its higher level and, together with the AMT tax brackets, is indexed for inflation after 2006. In addition, the treatment of personal credits against the AMT (which was extended through the end of 2006 in TIPRA) is assumed to be extended. If this alternative was enacted jointly with the extension of the expiring tax provisions, an interactive effect would occur after 2010 that would make the combined revenue loss over the 2011-2017 period greater than the sum of the two separate estimates (see the memorandum above).

Effect of Extending Tax Provisions Scheduled to Expire Before 2017 (In billions of dollars)

Tax Provision	Expiration Date	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total, 2008- 2012	Total, 2008- 2017
							ions Tha							
Credit for Qualified						FIUVIS		Lynieu	111 2000					
Electric Vehicles	12/31/06	*	*	*	*	*	*	*	*	*	*	*	*	*
Depreciation for Clean-														
Fuel Automobiles	12/31/06	*	*	*	*	*	*	*	*	*	*	*	*	-0.1
Excise Tax on Fuel for														
Trains and Barges	12/31/06	**	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.6
Increased AMT														
Exemption	12/31/06	-9.3	-58.7	-56.6	-64.8	-54.6	-34.0	-40.2	-46.6	-53.5	-61.6	-70.3	-268.7	-540.8
Rules for Taxing Certain														
Life Insurance														
Dividends	12/31/06	*	*	*	*	*	*	*	*	*	*	*	*	*
Treatment of														
Nonrefundable														
Personal Credits														
Under the AMT	12/31/06	-0.1	-0.5	-0.6	-0.8	-0.8	-0.6	-0.8	-0.9	-1.2	-1.4	-1.7	-3.3	-9.3
Hurricane Relief	2													
Provisions	various ^a	-2.3	-2.3	-2.8	-2.8	-3.3	-3.5	-3.6	-3.7	-3.9	-4.0	-4.1	-14.7	-34.0
Tax Incentives for														
Areas of New York	h													
City Damaged on 9/11	various b	-0.2	-0.3	-0.3	-0.3	-0.3	-0.3	-0.2	-0.2	-0.2	-0.2	-0.2	-1.5	-2.4
					Provi	sions Th	at Expire	Between	2007 an	d 2017				
Andean Trade														
Preference Initiative	6/30/07	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.3	-0.7
American Samoa														
Economic														
Development Credit	12/31/07	n.a.	*	*	*	*	*	*	*	*	*	*	-0.1	-0.2
Archer Medical Savings														
Accounts	12/31/07	n.a.	*	*	*	*	*	*	*	*	*	*	*	*
Basis Adjustment of														
S Corporate Stock for														
Donations	12/31/07	**	*	*	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.2	-0.5
Brownfields Remediation														
Expensing	12/31/07	n.a.	-0.2	-0.4	-0.4	-0.3	-0.3	-0.3	-0.3	-0.3	-0.2	-0.2	-1.6	-2.9
Combat Pay in Earned														
Income for Refundable														
Credits	12/31/07	n.a.	0	*	*	*	*	*	*	*	*	*	*	-0.1
Contributions of Book														
Inventory	12/31/07	n.a.	*	*	*	*	*	*	*	*	*	-0.1	-0.1	-0.4
Contributions of Food														• •
Inventory	12/31/07	n.a.	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.3	-0.8
Contributions of Real														
Property for	10/01/07		*	*	0.1	0.1	0.1	0.1	0.1	0.1		0.7	0.0	0.0
Conservation Purposes		n.a.	Ň	^	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.3	-0.8
Corporate Contributions of		n 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	1.0	^ ^ ^
Computers to Schools	12/31/07	n.a.	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.3	-0.3	-1.0	-2.2

	Expiration												Total, 2008-	Total, 2008-
Tax Provision	Date	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2012	2017
Credit for Certain														
Nonbusiness Energy														
Property	12/31/07	n.a.	-0.1	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-1.6	-3.7
Credit for Energy Efficient														
Appliances	12/31/08	n.a.	*	*	0	0	0	0	0	0	0	0	*	*
Credit for Maintaining														
Railroad Tracks	12/31/07	n.a.	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.7	-1.6
Credit for Research														
and Experimentation	12/31/07	n.a.	-2.9	-5.3	-6.6	-8.1	-9.7	-11.2	-12.2	-13.2	-14.3	-15.4	-32.6	-98.9
Deduction for Domestic														
Production in														
Puerto Rico	12/31/07	n.a.	-0.1	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.3	-0.3	-0.7	-1.9
Deduction for Private														
Mortgage Insurance	12/31/07	n.a.	*	*	*	*	*	*	*	**	**	**	-0.1	-0.1
Deduction for Qualified												• •		
Education Expenses	12/31/07	n.a.	-0.3	-1.4	-1.3	-1.3	-1.2	-1.2	-1.1	-1.0	-0.9	-0.8	-5.5	-10.5
Deduction for Teachers'														
Classroom Expenses	12/31/07	n.a.	*	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.8	-1.9
Deduction of State and	10/21/07		0.4	0.0	2.2	2.2	2.4	2.4	2.7	2.7	2.0	2.0	12.4	20.0
Local Sales Taxes	12/31/07	n.a.	-0.4	-2.9	-3.3	-3.3	-3.6	-3.6	-3.7	-3.7	-3.8	-3.8	-13.6	-32.2
Depreciation for														
Business Property on Indian Reservations	12/31/07		-0.1	-0.4	-0.4	-0.4	-0.4	-0.3	-0.2	-0.2	-0.1	0.2	-1.8	-2.4
Depreciation of	12/31/0/	n.a.	-0.1	-0.4	-0.4	-0.4	-0.4	-0.5	-0.2	-0.2	-0.1	0.2	-1.0	-2.4
Leasehold and														
Restaurant Equipment	12/31/07	n.a.	-0.1	-0.4	-0.7	-1.1	-1.4	-1.8	-2.1	-2.5	-2.9	-3.3	-3.7	-16.2
Depreciation Period for	12/ 51/ 0/	n.a.	0.1	0.4	0.7	1.1	1.7	1.0	2.1	2.5	2.7	5.5	5./	10.2
Motor Tracks	12/31/07	n.a.	*	*	*	*	*	*	*	*	-0.1	-0.1	-0.1	-0.4
Dispositions of Electric	12, 01, 0,	ind.									0.1	0.1	0.1	0.1
Transmission Property	12/31/07	-0.1	-0.3	-0.3	-0.3	-0.2	-0.2	-0.2	-0.2	-0.1	*	-0.1	-1.3	-1.8
Dividends of Mutual														
Funds	12/31/07	n.a.	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.3	-0.8
FUTA Surtax of														
0.2 Percentage Points	12/31/07	n.a.	1.0	1.5	1.5	1.5	1.5	1.5	1.2	0.9	0.3	-0.2	7.0	10.8
Indian Employment														
Tax Credit	12/31/07	n.a.	*	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.3	-0.6
Net Income Limitation														
for Marginal Oil and														
Gas Wells	12/31/07	n.a.	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.5	-1.0
Parity in Mental Health														
Benefits	12/31/07	n.a.	*	*	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.2	-0.5
Payments to Controlling														
Exempt Organizations	12/31/07	n.a.	*	*	*	*	*	*	*	*	*	*	-0.1	-0.3
Qualified Mortgage														
Bonds for Veterans'														
Residences	12/31/07	n.a.	*	*	*	*	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.3
Qualified Zone Academy														
Bonds	12/31/07	n.a.	*	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.2	-0.2	-0.1	-0.8
Rum Excise Tax Revenue														
to Puerto Rico and the	10/01/07		~ 7	~ 7	• •	0.7				<u> </u>		~ 1		~ ~
Virgin Islands	12/31/07	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.4	-0.9
Synthetic or Biomass	10/01/07		4.0	A F	A 7	4.0	- 1	ГЭ	F A	.	F /	гo	00 5	
Fuel Credit	12/31/07	n.a.	-4.2	-4.5	-4.7	-4.9	-5.1	-5.3	-5.4	-5.5	-5.6	-5.3	-23.5	-50.5

	Expiration												Total, 2008-	Total, 2008-
Tax Provision	Date	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2012	2017
Tax Incentives for														
Investment in the														
District of Columbia	12/31/07	n.a.	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.2	-0.2	-0.2	-0.5	-1.4
Tax-Free Distributions														
from Retirement														
Plans for Donations	12/31/07	n.a.	-0.1	-0.1	-0.2	-0.2	-0.2	-0.3	-0.3	-0.3	-0.3	-0.3	-0.8	-2.2
Withdrawals from														
Retirement Plans for														
Military Personnel	12/31/07	n.a.	*	*	*	*	*	*	*	*	*	*	*	*
Work Opportunity and					o =					• •				
Welfare-to-Work Credit	12/31/07	n.a.	-0.1	-0.4	-0.5	-0.6	-0.7	-0.7	-0.8	-0.8	-0.9	-0.9	-2.3	-6.4
Caribbean Basin Trade	0 /20 /00			*	*	*	*	*	*	*	*	*	0.1	0.0
Partnership Act	9/30/08	n.a.	n.a.					-0.2					-0.1	-0.2
Biodiesel Credits Carryback Period for	12/31/08	n.a.	n.a.	-0.1	-0.1	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.5	-1.6
Electric Utility														
Companies	12/31/08	n.a.	n.a.	n.a.	-0.1	*	*	*	*	*	*	*	-0.1	-0.3
Credit for Business Solar	12/ 31/ 00	n.a.	n.a.	n.a.	0.1								0.1	0.5
Energy Property	12/31/08	n.a.	n.a.	*	-0.1	*	*	*	*	*	*	*	-0.2	-0.4
Credit for Electricity	12, 01, 00		mai		0.1								0.2	0.1
Produced from														
Renewable Resources	12/31/08	n.a.	n.a.	-0.1	-0.4	-0.8	-1.2	-1.6	-2.1	-2.7	-3.4	-4.2	-2.4	-16.4
Credit for Energy Efficient														
Homes	12/31/08	n.a.	n.a.	*	*	*	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.4
Credit for Residential														
Solar and Fuel Cells	12/31/08	n.a.	n.a.	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.2	-0.6
Deduction for Energy														
Efficient Commercial														
Buildings	12/31/08	n.a.	n.a.	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.7	-1.7
Expensing of Advanced														
Mine Safety Equipment	12/31/08	n.a.	n.a.	*	*	*	*	*	*	*	*	*	-0.1	-0.1
Expensing of Film and TV	10/21/00			*	0.1	0.1	0.1	*	*	*	*	*	0.2	0.4
Productions	12/31/08	n.a.	n.a.	~	-0.1	-0.1	-0.1	^	~	^	~	~	-0.3	-0.4
Generalized System of Preferences	12/31/08	n 2	n 2	-0.6	-0.8	-0.8	-0.9	-0.9	-1.0	-1.0	-1.1	-1.2	-3.0	-8.2
Mine Rescue Team	12/31/00	n.a.	n.a.	-0.0	-0.8	-0.0	-0.9	-0.9	-1.0	-1.0	-1.1	-1.2	-3.0	-0.2
Training Credit	12/31/08	n.a.	*	*	*	*	*	*	*	*	*	*	*	*
New Markets Tax Credit	12/31/08	n.a.	n.a.	-0.1	-0.3	-0.4	-0.6	-0.8	-1.0	-1.2	-1.3	-1.3	-1.5	-7.2
Payments Between	12, 01, 00	indi	indi	012	010	011	010	0.0	210		210	210	2.0	,
Related Controlled														
Foreign Corporations	12/31/08	n.a.	n.a.	-0.1	-0.4	-0.5	-0.5	-0.6	-0.6	-0.7	-0.7	-0.8	-1.5	-4.8
Qualified Methanol or														
Ethanol Fuel from Coal	12/31/08	n.a.	n.a.	*	*	*	*	*	*	*	*	*	*	*
Renewable Energy Bonds	12/31/08	n.a.	n.a.	*	*	*	*	*	*	*	*	*	*	*
Subpart F for Active														
Financing Income	12/31/08	n.a.	n.a.	-1.0	-4.0	-4.6	-5.1	-5.6	-6.1	-6.8	-7.2	-7.7	-14.7	-48.1
Tax Incentives for														
Alternative Fuels	various ^c	n.a.	n.a.	n.a.	-0.2	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	-0.8	-2.3
Trade Preferences for	10/10/00				.1.	*	.1.	*	*	*	*	*	*	*
Haitian Woven Apparel	12/19/09	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	×	*	*
Alternative Fuel Vehicle Refueling Property	12/31/09	n o	n.a.	n.a.	*	*	*	*	*	*	*	*	*	*
Credit for Certain Diesel	17/21/09	n.a.	11.d .	11 . d.										

	Expiration												Total, 2008-	Total, 2008-
Tax Provision	Date	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2012	2017
Fuel Production	12/31/09	n.a.	n.a.	n.a.	*	*	*	*	*	0	0	0	*	*
Credit for Coke Production	12/31/09	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*	*	-0.2
Empowerment and														
Community Renewal														
Zone Incentives	12/31/09	n.a.	n.a.	n.a.	-0.5	-1.2	-1.3	-1.5	-1.5	-1.6	-1.8	-1.9	-3.0	-11.3
Exclusion of Gain on Brownfield														
Transactions	12/31/09	n.a.	n.a.	**	**	**	**	*	-0.1	-0.1	-0.1	-0.1	**	-0.3
Extra IRA Contributions														
in Bankruptcy	12/31/09	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*	*	-0.1
Hybrid Heavy Truck Credit	12/31/09	n.a.	n.a.	n.a.	*	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.4	-1.2
Qualified Green						•					•			
Building Bonds	12/31/09	n.a.	n.a.	*	*	*	*	*	*	*	*	*	*	*
Section 179 Expensing	12/31/09	n.a.	n.a.	n.a.	-3.0	-5.0	-3.6	-2.6	-1.9	-1.3	-1.0	-0.8	-11.6	-19.1
Tax Incentives for Diesel	12,01,07	mai	ind.	mai	0.0	0.0	0.0	2.0	1.7	1.0	1.0	0.0	11.0	17.1
Fuel Production	12/31/09	n.a.	n.a.	n.a.	*	*	**	**	**	**	**	**	*	*
Alaska Native	12/ 51/ 07	n.a.	n.a.	n.a.										
Settlement Trusts	12/31/10	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*	*
Alcohol Fuel Tax Credit	12/31/10	n.a.	n.a.	n.a.	n.a.	-3.5	-5.2	-5.8	-6.5	-7.3	-8.2	-9.2	-8.7	-45.8
Alternative Motor Vehicle	12/ 51/ 10	n.a.	n.a.	n.a.	n.a.	5.5	5.2	5.0	0.5	7.5	0.2	7.2	0.7	10.0
Credit	12/31/10	n.a.	n.a.	n.a.	n.a.	*	-0.1	-0.2	-0.3	-0.3	-0.3	-0.2	-0.2	-1.5
Child Credit at '\$1,000	12/31/10	n.a.	n.a.	n.a.	n.a.	-6.8	-34.1	-34.5	-34.8	-35.0	-35.3	-35.5	-40.9	-216.0
EGTRRA Education	12/ 51/ 10	n.a.	n.a.	n.a.	n.a.	0.0	51.1	51.5	51.0	55.0	55.5	55.5	10.7	210.0
Provisions	12/31/10	n.a.	n.a.	n.a.	n.a.	-0.8	-1.7	-1.7	-1.8	-1.9	-2.0	-2.0	-2.5	-12.0
Estate and Gift Tax	12/ 51/ 10	n.a.	n.a.	n.a.	n.a.	0.0	1./	1.7	1.0	1.7	2.0	2.0	2.5	12.0
Changes	12/31/10	n.a.	-2.1	-1.4	-3.1	-36.0	-59.8	-67.4	-73.5	-79.2	-85.0	-91.2	-102.4	-498.8
Exclusion of Gain on Sale	12/ 51/ 10	n.a.	2.1	1.1	5.1	50.0	57.0	07.1	/ 5.5	, ,.L	00.0	71.2	102.1	170.0
of Residence by Certain														
Employees	12/31/10	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*	*
Expanded 10 Percent	12/ 31/ 10	n.a.	n.a.	n.a.	n.a.									
Tax Bracket	12/31/10	n.a.	n.a.	n.a.	n.a.	-32.3	-45.9	-45.3	-44.9	-44.2	-43.4	-42.8	-78.2	-299.0
Five-Year Amortization of	12/ 51/ 10	n.a.	n.a.	11.0.	n.a.	52.5	-13.7	-13.5		77.2	-131	42.0	70.2	277.0
Music Copyrights	12/31/10	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*	*
Income Tax Rates	12/ 51/ 10	n.a.	n.a.	11.0.	n.a.									
of 25, 28, 33,														
and 35 Percent	12/31/10	n.a.	n.a.	n.a.	n.a.	-42.4	-61.6	-63.1	-65.4	-68.4	-71.6	-75.1	-104.0	-447.7
Itemized Deductions and	12/ 31/ 10	n.a.	n.a.	n.a.	n.a.	72.7	01.0	05.1	03.4	00.4	/1.0	75.1	104.0	., ידר
Personal Exemption														
Phaseout	12/31/10	n.a.	n.a.	n.a.	n.a.	-6.9	-14.2	-15.0	-15.8	-16.8	-17.9	-19.0	-21.1	-105.5
Joint Filers' 15 Percent	12/ 31/ 10	n.a.	n.a.	n.a.	n.a.	0.9	14.2	13.0	15.0	10.0	17.7	17.0	21.1	105.5
Bracket and Standard														
Deduction	12/31/10	n.a.	n.a.	n.a.	n.a.	-4.2	-8.8	-8.4	-8.0	-7.6	-7.3	-7.1	-13.1	-51.5
Natural Gas Distribution	12/ 51/ 10	n.a.	n.a.	11.0.	11.0.	7.2	0.0	0.4	0.0	7.0	7.5	/.1	15.1	51.5
Lines Treated as														
15-Year Property	12/31/10	n.a.	n.a.	n.a.	n.a.	*	-0.1	-0.1	-0.1	-0.2	-0.2	-0.2	-0.1	-0.9
Other Incentives for	12/ 31/ 10	n.a.	n.a.	n.a.	n.a.		0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.9
Families and Children ^d	12/31/10	n o	n 2	n 2	n.a.	-0.3	-1.0	-1.0	-1.0	-1.1	-1.1	-1.1	-1.3	-6.6
Reduced Tax Rates on	12/31/10	n.a.	n.a.	n.a.	n.a.	-0.5	-1.0	-1.0	-1.0	-1.1	-1.1	-1.1	-1.5	-0.0
	10/01/10				0.1	11.2	2.1	10 /	10 F	10.7	10.0	11 /	10.2	61.0
Capital Gains Reduced Tax Rates on	12/31/10	n.a.	n.a.	n.a.	-2.1	-11.3	3.1	-10.4	-10.5	-10.7	-10.9	-11.4	-10.3	-64.2
Dividends	10/21/10	n n	ر ۱	1 1	0.4	_5 7	_10 O	-00 4	_0/1 0	-25.8	_97 5	-29.4	_00 1	_1517
Tax Credit for Small	12/31/10	n.a.	0.3	1.1	0.4	-5.7	-18.2	-22.6	-24.2	-23.0	-27.5	-29.4	-22.1	-151.7
Ethanol Producers	12/31/10	n 0	n 0	n 0	n 0	*	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.5
	17/21/10	n.a.	n.a.	n.a.	n.a.	~	~	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.5

	_												Total,	Total,
Tax Provision	Expiration Date	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2008- 2012	2008- 2017
Haiti Trade Preferences	12/19/11						*	*	*	*	*	*	*	*
Expensing of Refinery	12/19/11	n.a.	n.a.	n.a.	n.a.	n.a.								
Property	12/31/11	n.a.	n.a.	n.a.	n.a.	n.a.	-0.1	-0.3	-0.3	-0.3	-0.3	-0.2	-0.1	-1.6
African Growth	12/31/11	n.a.	n.a.	n.a.	11.a.	n.a.	-0.1	-0.5	-0.5	-0.5	-0.5	-0.2	-0.1	-1.0
Opportunity Act														
(Least-developed														
countries)	9/30/12	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	n.a.	-0.2
Credit for Past Minimum	9/30/12	n.a.	n.a.	n.a.	11.a.	n.a.	n.a.						11.a.	-0.2
Tax Liability	12/31/12	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-0.2	-0.3	-0.2	-0.2	-0.2	n.a.	-1.1
Depreciation of Certain	12/ 31/ 12	n.a.	n.a.	n.a.	11.0.	n.a.	n.a.	0.2	0.5	0.2	0.2	0.2	11.0.	1.1
Ethanol Plant Property	12/31/12	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	n.a.	-0.1
Transfer of Excess Assets	12/ 31/ 12	n.a.	n.a.	n.a.	11.0.	n.a.	n.a.						11.0.	0.1
in Defined-Benefit Plans	12/31/13	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	**	**	**	**	n.a.	0.1
IRS User Fees	9/30/14	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	**	**	**	n.a.	0.1
Liquefied Hydrogen Fuel	<i>)</i> /00/11	ind.	ind.	n.a.	ind.	ind.	inai	inai					ind.	0.1
Incentives	9/30/14	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	n.a.	*
Automatic Amortization	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	····ci	····ci	ai		indi	indi						indi	
for Certain Pension														
Plans	12/31/14	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	n.a.	*
Credit for Motor Vehicles														
with Fuel Cells	12/31/14	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	n.a.	*
Hydrogen Refueling														
Property	12/31/14	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	n.a.	*
African Growth														
Opportunity Act	9/30/15	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-0.2	-0.2	n.a.	-0.4
						А	ll Expirin	a Provisi	ions					
Interaction Effect from									-					
Extending All														
Provisions Together		0	0	0	**	-18.6	-47.7	-50.8	-53.4	-55.3	-56.8	-57.7	-66.4	-340.4
Total Revenue Effect		-12.0	-72.1	-79.0	-102.6	-263.3	-372.0	-412.0	-435.3	-459.1	-484.5	-511.2	-888.9	-3,191.0

Source: Congressional Budget Office; Joint Committee on Taxation.

Notes: * = between -\$50 million and zero; ** = between zero and \$50 million; n.a. = not applicable; AMT = alternative minimum tax; EGTRRA = Economic Growth and Tax Relief Reconciliation Act of 2001; FUTA = Federal Unemployment Trust Act; IRS = Internal Revenue Service. These estimates assume that the expiring provisions are extended immediately rather than when they are about to expire. The provisions are assumed to be extended at the rates or levels existing at the time of expiration. The estimates include some effects on outlays for refundable tax credits. These estimates do not include debtservice costs.

These estimates include updated information received from the Joint Committee on Taxation after CBO published Table 4-10 in its *Budget and Economic Outlook: Fiscal Years 2008 to 2017* (January 2007).

a. Provisions of the Katrina Tax Relief Act of 2005 and the Gulf Opportunity Zone Act of 2005 expire at various times between 2006 and 2011.

b. Provisions that increase expensing under Section 179 and allow a five-year lifetime for leasehold improvements expired on 12/31/06. Provisions related to partial expensing for property placed in service either expired on 12/31/06 or expire on 12/31/09.

c. Provisions related to tax incentives for alternative fuels expire on 9/30/09 and 9/30/14.

d. Includes provisions related to the adoption credit, dependent care credit, and the employer-provided child care credit.