

**ESTIMATED BUDGET EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN  
THE HOUSE AMENDMENT TO THE SENATE AMENDMENT TO H.R. 88  
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES**

**Fiscal Years 2019 - 2028**

*[Millions of Dollars]*

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
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**DIVISION A - RETIREMENT, SAVINGS, AND OTHER TAX RELIEF ACT OF 2018**

**I. Extension of Expiring Provisions**

A. Made Permanent

1. Permanent extension and modification of railroad track maintenance credit.....	epoid tyba 12/31/17	-287	-186	-186	-186	-186	-186	-187	-187	-187	-187	-1,031	-1,965
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B. Extension and Phaseout

1. Extension and phaseout of biodiesel and renewable diesel incentives (sunset 12/31/24).....	fsoua 12/31/17	-5,136	-3,076	-3,128	-2,513	-1,709	-1,072	-247	---	---	---	-15,562	-16,880
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C. Extensions for 2018

1. Extension of credit for section 25C nonbusiness energy property (sunset 12/31/18).....	ppisa 12/31/17	-518	---	---	---	---	---	---	---	---	---	-518	-518
2. Extension of alternative motor vehicle credit for qualified fuel cell motor vehicles (sunset 12/31/18).....	ppa 12/31/17	-4	---	---	---	---	---	---	---	---	---	-4	-4
3. Extension of credit for alternative fuel vehicle refueling property (sunset 12/31/18).....	ppisa 12/31/17	-150	-20	-14	-14	-14	-14	-8	-1	[1]	[1]	-213	-236
4. Extension of credit for two-wheeled plug-in electric vehicles (sunset 12/31/18).....	vaa 12/31/17	-1	[2]	[2]	[2]	[2]	---	---	---	---	---	-1	-1
5. Extension of second generation biofuel producer credit (sunset 12/31/18).....	fpa 12/31/17	-13	---	---	---	---	---	---	---	---	---	-13	-13
6. Extension of beginning-of-construction date for non-wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (sunset 12/31/18).....	1/1/18	-49	-74	-27	-12	-20	-25	-30	-35	-40	-43	-183	-356
7. Extension of production credit for Indian coal facilities (sunset 12/31/18).....	cpa 12/31/17	-22	-4	-3	-3	-3	-3	-1	[2]	---	---	-34	-39
8. Extension of credit for construction of energy-efficient new homes (sunset 12/31/18).....	haa 12/31/17	-191	-32	-23	-23	-23	-23	-8	---	---	---	-293	-325
9. Extension of classification of certain race horses as 3-year property (sunset 12/31/18).....	ppisa 12/31/17	----- <i>No Revenue Effect</i> -----											

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
10. Extension of special depreciation allowance for second generation biofuel plant property (sunset 12/31/18).....	ppisa 12/31/17	----- <i>Negligible Revenue Effect</i> -----											
11. Extension of energy efficient commercial buildings deduction (sunset 12/31/18).....	ppisa 12/31/17	-83	2	2	1	1	1	1	1	1	[1]	-77	-73
12. Extension of election to expense mine safety equipment (sunset 12/31/18).....	ppisa 12/31/17	----- <i>No Revenue Effect</i> -----											
13. Extension of special rule for sales or dispositions to implement Federal Energy Regulatory Commission ("FERC") or State electric restructuring policy for qualified electric utilities (sunset 12/31/18).....	da 12/31/17	-158	25	25	25	25	25	25	8	---	---	-58	---
14. Extension of excise tax credits and outlay payments for alternative fuel, and excise tax credits for alternative fuel mixtures (sunset 12/31/18).....	fsoua 12/31/17	-4,573	-1,834	-688	---	---	---	---	---	---	---	-7,095	-7,095
15. Extension of 7-year recovery period for motorsports entertainment complexes (sunset 12/31/18).....	ppisa 12/31/17	-23	-17	-12	-8	-6	-6	-4	[1]	2	2	-65	-70
16. Extension of accelerated depreciation for business property on an Indian reservation (sunset 12/31/18).....	ppisa 12/31/17	-21	-8	-3	[2]	[2]	-1	-3	-4	-4	-4	-32	-48
17. Extension of special expensing rules for certain film, television, and live theatrical productions (sunset 12/31/18).....	pca 12/31/17	-141	47	94	---	---	---	---	---	---	---	---	---
18. Extension of Indian employment tax credit (sunset 12/31/18).....	tyba 12/31/17	-53	-6	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-59	-59
19. Extension of mine rescue team training credit (sunset 12/31/18).....	tyba 12/31/17	-1	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	---	-2	-2
20. Extension of exclusion from gross income of discharge of indebtedness on qualified principal residence indebtedness (sunset 12/31/18).....	doia 12/31/17	-1,377	---	---	---	---	---	---	---	---	---	-1,377	-1,377
21. Extension of mortgage insurance premiums treated as qualified residence interest (sunset 12/31/18).....	apoa 12/31/17	-453	---	---	---	---	---	---	---	---	---	-453	-453
22. Extension of above-the-line deduction for qualified tuition and related expenses (sunset 12/31/18).....	tyba 12/31/17	-293	---	---	---	---	---	---	---	---	---	-293	-293
23. Extension of empowerment zone tax incentives (sunset 12/31/18).....	tyba 12/31/17	-235	-23	-1	-1	-2	-3	-4	-4	-5	-5	-263	-284
24. Extension of American Samoa economic development credit (sunset 12/31/18).....	tyba 12/31/17	-8	---	---	---	---	---	---	---	---	---	-8	-8
D. Extensions for 2019													
1. Extension of Oil Spill Liability Trust Fund financing rate (sunset 12/31/19).....	fcmba DOE	----- <i>No Revenue Effect</i> -----											
2. Black Lung Disability Trust Fund excise tax - increase in amount of excise tax on coal (sunset 12/31/19).....	sa 12/31/18	127	42	---	---	---	---	---	---	---	---	169	169
<b>Total of Extension of Expiring Provisions.....</b>		<b>-13,663</b>	<b>-5,164</b>	<b>-3,964</b>	<b>-2,734</b>	<b>-1,937</b>	<b>-1,307</b>	<b>-466</b>	<b>-222</b>	<b>-233</b>	<b>-237</b>	<b>-27,465</b>	<b>-29,930</b>

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
<b>II. Disaster Tax Relief [3]</b>													
1. Special disaster-related rules for use of retirement funds.....	DOE	-67	-49	-21	-18	-8	[2]	[2]	[2]	[2]	[2]	-163	-163
2. Employee retention credit for employers affected by Hurricane Florence, Hurricane Michael, Typhoon Mangkhut, Typhoon Yutu, Mendocino wildfires, Camp and Woolsey wildfires, Kilauea volcanic eruption and earthquakes, and Hawaii severe storms, flooding, landslides, and mudslides.....	[4]	-126	-21	-11	-6	-3	---	---	---	---	---	-167	-167
3. Additional disaster-related tax relief provisions:													
a. Temporary suspension of limitations on charitable contributions.....	[5]	-2,575	1,266	398	232	158	92	---	---	---	---	-521	-429
b. Special rules for qualified disaster-related personal casualty losses.....	[6]	-1,336	-935	-267	-134	[2]	[2]	[2]	[2]	[2]	[2]	-2,672	-2,672
c. Special rule for determining earned income for purposes of the earned income credit and child tax credit [7].....	[8]	-257	-64	---	---	---	---	---	---	---	---	-322	-322
4. Treatment of the Certain Possessions													
a. Payments to Guam and the Commonwealth of the Northern Mariana Islands.....	DOE	----- Estimate Included in Division A., Items II.1-3 -----											
b. Treatment of payments.....	DOE	----- Estimate Included in Division A., Items II.1-3 -----											
5. Automatic extension of filing deadline.....	Fddda 12/31/17	----- Negligible Revenue Effect -----											
<b>Total of Disaster Tax Relief.....</b>		<b>-4,361</b>	<b>197</b>	<b>99</b>	<b>74</b>	<b>147</b>	<b>92</b>	<b>[2]</b>	<b>[2]</b>	<b>[2]</b>	<b>[2]</b>	<b>-3,845</b>	<b>-3,753</b>

**III. Retirement and Savings**

A. Expanding and Preserving Retirement Savings

1. Multiple employer plans and pooled employer plans; reporting [9].....	pyba 12/31/19	-17	-21	-89	-194	-301	-411	-524	-694	-710	-727	-621	-3,688
2. Rules relating to election of safe harbor 401(k) status.....	pyba 12/31/18	----- Negligible Revenue Effect -----											
3. Certain taxable non-tuition fellowship and stipend payments treated as compensation for IRA purposes.....	tyba 12/31/18	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-1	-3
4. Repeal of maximum age for traditional IRA contributions.....	cmf tyba 12/31/18	-3	-5	-6	-7	-7	-9	-10	-10	-11	-12	-28	-80
5. Qualified employer plans prohibited from making loans through credit cards and other similar arrangements.....	lma DOE	----- Negligible Revenue Effect -----											
6. Portability of lifetime income investments.....	pyba 12/31/18	----- Negligible Revenue Effect -----											
7. Treatment of custodial accounts on termination of section 403(b) plans.....	DOE	----- Negligible Revenue Effect -----											
8. Clarification of retirement income account rules relating to church-controlled organizations.....	ybbo/a DOE	----- Negligible Revenue Effect -----											
9. Increase in 10-percent cap in automatic enrollment safe harbor after 1st plan year.....	pyba 12/31/18	----- Negligible Revenue Effect -----											

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
10. Increase in credit limitation for small employer pension plan startup costs.....	tyba 12/31/18	-1	-1	-1	-1	-1	-1	-1	-1	-1	-2	-6	-13
11. Small employer additional automatic enrollment credit.....	tyba 12/31/18	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1
12. Exemption from required minimum distribution rules for individuals with certain account balances; required reporting of DC plan account balances for participants age 69 and older.....	[10]	---	-399	-487	-535	-645	-670	-694	-875	-942	-980	-2,066	-6,229
13. Elective deferrals by members of the ready reserve of a reserve component of the armed forces.....	pyba 12/31/18	-8	-8	-8	-9	-9	-10	-10	-12	-12	-13	-42	-99
<b>B. Administrative Improvements</b>													
1. Plan adopted by filing due date for year may be treated as in effect as of close of year.....	paf tyba 12/31/18	---	-10	-10	-11	-12	-13	-14	-15	-16	-18	-43	-119
2. Modification of nondiscrimination rules to protect older, longer service participants.....	generally DOE	----- <i>Negligible Revenue Effect</i> -----											
3. Fiduciary safe harbor for selection of lifetime income provider [11].....	DOE	----- <i>No Budget Effect</i> -----											
4. Disclosure regarding lifetime income [11][12].....	DOE	----- <i>No Budget Effect</i> -----											
5. Modification of PBGC premiums for CSEC plans [7][11]...	pyba 12/31/18	-115	-121	-126	-131	-136	-141	-147	-152	-153	-154	-629	-1,376
<b>C. Other Savings Provisions</b>													
1. Penalty-free retirement distributions for new births and adoptions [13].....	dma 12/31/18	-2	-19	-55	-97	-149	-209	-268	-322	-352	-378	-322	-1,852
<b>Total of Retirement and Savings.....</b>		<b>-146</b>	<b>-584</b>	<b>-782</b>	<b>-985</b>	<b>-1,260</b>	<b>-1,464</b>	<b>-1,668</b>	<b>-2,081</b>	<b>-2,197</b>	<b>-2,285</b>	<b>-3,758</b>	<b>-13,460</b>
<b>IV. American Innovation</b>													
A. Simplification and expansion of deduction for start-up and organizational expenditures.....	[14]	-44	-109	-153	-198	-246	-295	-346	-356	-365	-414	-750	-2,527
B. Preservation of start-up net operating losses and tax credits after ownership changes.....	tyea 9/10/18	-17	-32	-55	-90	-144	-225	-329	-410	-503	-603	-338	-2,408
<b>Total of American Innovation.....</b>		<b>-61</b>	<b>-141</b>	<b>-208</b>	<b>-288</b>	<b>-390</b>	<b>-520</b>	<b>-675</b>	<b>-766</b>	<b>-868</b>	<b>-1,017</b>	<b>-1,088</b>	<b>-4,935</b>
<b>V. Certain Tax Technical Corrections and Clarifications</b>													
A. Technical Corrections													
1. Technical amendments relating to Public Law 115-97.....	[15]	----- <i>No Revenue Effect</i> -----											
B. Clarifications													
1. Clarification of treatment of veterans as specified group for purposes of the low-income housing tax credit; and	bibo/a DOE	[2]	-1	-1	-2	-3	-4	-4	-5	-5	-6	-7	-31
2. Clarification of general public use requirement for qualified residential rental project.....	bibo/a DOE	----- <i>Estimate Included in Division A., Item V.B.1.</i> -----											
<b>Total of Certain Tax Technical Corrections and Clarifications.....</b>		<b>[2]</b>	<b>-1</b>	<b>-1</b>	<b>-2</b>	<b>-3</b>	<b>-4</b>	<b>-4</b>	<b>-5</b>	<b>-5</b>	<b>-6</b>	<b>-7</b>	<b>-31</b>

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
<b>VI. Exempt Organizations</b>													
1. Repeal of increase in unrelated business taxable income by disallowed fringe.....	apoa 12/31/17	-255	-151	-154	-158	-163	-168	-173	-179	-185	-191	-880	-1,776
2. Certain purchases of employee-owned stock disregarded for purposes of foundation tax on excess business holdings.	[16]	----- <i>Negligible Revenue Effect</i> -----											
<b>Total of Exempt Organizations.....</b>		<b>-255</b>	<b>-151</b>	<b>-154</b>	<b>-158</b>	<b>-163</b>	<b>-168</b>	<b>-173</b>	<b>-179</b>	<b>-185</b>	<b>-191</b>	<b>-880</b>	<b>-1,776</b>
<b>TOTAL OF DIVISION A .....</b>		<b>-18,485</b>	<b>-5,844</b>	<b>-5,010</b>	<b>-4,092</b>	<b>-3,606</b>	<b>-3,371</b>	<b>-2,986</b>	<b>-3,253</b>	<b>-3,488</b>	<b>-3,736</b>	<b>-37,043</b>	<b>-53,885</b>

**DIVISION B - TAXPAYER FIRST ACT OF 2018**

**I. Putting Taxpayers First**

A. Independent Appeals Process

1. Establishment of Internal Revenue Service Independent Office of Appeals.....

[17] ----- *Negligible Revenue Effect* -----

B. Improved Service

1. comprehensive customer service strategy.....

DOE ----- *No Revenue Effect* -----

2. IRS free file program.....

DOE ----- *No Revenue Effect* -----

3. codification of low-income exception for user fees in connection with offers-in-compromise.....

osa DOE ----- *No Revenue Effect* -----

C. Sensible Enforcement

1. Internal Revenue Service seizure requirements with respect to structuring transactions.....

DOE ----- *Negligible Revenue Effect* -----

2. Exclusion of interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.....

irooa DOE [2] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2] -1

3. Clarification of equitable relief from joint liability.....

porfopooa DOE ----- *Negligible Revenue Effect* -----

4. Modification of procedures for issuance of third-party summons.....

ssa DOE ----- *Negligible Revenue Effect* -----

5. Private debt collection and special compliance personnel program [7].....

[18] --- -4 -14 -23 -25 -27 -27 -28 -29 -30 -66 -207

6. Reform of notice to contact third parties.....

[19] ----- *Negligible Revenue Effect* -----

7. Modification of authority to issue designated summons.....

sia DOE ----- *Negligible Revenue Effect* -----

8. Limitation on access of non-Internal Revenue Service employees to returns and return information.....

[20] ----- *Negligible Revenue Effect* -----

D. Organizational Modernization

1. Office of the National Taxpayer Advocate.....

[21] ----- *No Revenue Effect* -----

2. Authority to modernize the organization of the Internal Revenue Service.....

DOE ----- *No Revenue Effect* -----

E. Other Provisions

1. Return preparation programs for applicable taxpayers.....

DOE ----- *No Revenue Effect* -----

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
2. Provision of information regarding low-income taxpayer clinics.....	DOE	----- <i>No Revenue Effect</i> -----											
3. Notice from IRS regarding closure of taxpayer assistance centers.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Rules for seizure and sale of perishable goods restricted to only perishable goods.....	psa DOE	----- <i>Negligible Revenue Effect</i> -----											
5. Whistleblower reforms.....	[22]	----- <i>Negligible Revenue Effect</i> -----											
6. Customer service information.....	DOE	----- <i>No Revenue Effect</i> -----											
7. Misdirected tax refund deposits.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>Total of Putting Taxpayers First.....</b>		<b>[2]</b>	<b>-4</b>	<b>-14</b>	<b>-23</b>	<b>-25</b>	<b>-27</b>	<b>-27</b>	<b>-28</b>	<b>-29</b>	<b>-30</b>	<b>-66</b>	<b>-208</b>

**II. 21st Century IRS**

A. Cyber Security and Identity Protection

1. Public-private partnership to address identity theft.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud.....	DOE	----- <i>No Revenue Effect</i> -----											
3. Information sharing and analysis center.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Compliance by contractors with confidentiality safeguards.....	dma 12/31/22	----- <i>No Revenue Effect</i> -----											
5. Report on electronic payments.....	DOE	----- <i>No Revenue Effect</i> -----											
6. Identity protection personal identification numbers.....	DOE	----- <i>No Revenue Effect</i> -----											
7. Single point of contact for tax-related identity theft victims.....	DOE	----- <i>No Revenue Effect</i> -----											
8. Notification of suspected identity theft.....	Dma DOE	----- <i>No Revenue Effect</i> -----											
9. Guidelines for stolen identity refund fraud cases.....	[23]	----- <i>No Revenue Effect</i> -----											
10. Increased penalty for improper disclosure or use of information by preparers of returns.....	douo/a DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]

B. Development of Information Technology

1. Management of Internal Revenue Service information technology.....	[24]	----- <i>No Revenue Effect</i> -----											
2. Development of online accounts and portals.....	[25]	----- <i>No Revenue Effect</i> -----											
3. Internet platform for Form 1099 filings.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Streamlined critical pay authority for information technology positions.....	DOE	----- <i>No Revenue Effect</i> -----											

C. Modernization of Consent-Based Income Verification System

1. Disclosure of taxpayer information for third-party income verification.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Limit redisclosures and uses of consent-based disclosures of tax return information.....	dma DOE	----- <i>No Revenue Effect</i> -----											

D. Expanded Use of Electronic Systems

1. Electronic filing of returns.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Uniform standards for the use of electronic signatures for third-party disclosure authorizations.....	DOE	----- <i>No Revenue Effect</i> -----											

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
3. Payment of taxes by debit and credit cards.....	DOE	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
4. Requirement that electronically prepared paper returns include scannable code.....	[26]	----- <i>No Revenue Effect</i> -----											
5. Authentication of users of electronic services account.....	180da DOE	----- <i>Negligible Revenue Effect</i> -----											
<b>E. Other Provisions</b>													
1. Repeal of provision regarding certain tax compliance procedures and reports.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Comprehensive training strategy.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>Total of 21st Century IRS.....</b>		<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>	<b>[1]</b>
<b>III. Miscellaneous Provisions</b>													
<b>A. Reform of Laws Governing Internal Revenue Service Employees</b>													
1. Electronic record retention.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Prohibition on rehiring any employee of the Internal Revenue Service who was involuntarily separated from service for misconduct.....	[27]	----- <i>Negligible Revenue Effect</i> -----											
3. Notification of unauthorized inspection or disclosure of returns and return information.....	[28]	----- <i>No Revenue Effect</i> -----											
<b>B. Provisions Relating to Exempt Organizations</b>													
1. Mandatory e-filing by exempt organizations.....	generally tyba DOE	----- <i>No Revenue Effect</i> -----											
2. Notice required before revocation of tax exempt status for failure to file return.....	[29]	----- <i>Negligible Revenue Effect</i> -----											
<b>C. Tax Court</b>													
1. Disqualification of judge or magistrate judge of the Tax Court.....	DOE	----- <i>No Revenue Effect</i> -----											
2. Opinions and judgments.....	DOE	----- <i>No Revenue Effect</i> -----											
3. Title of special trial judge changed to magistrate judge of the Tax Court.....	DOE	----- <i>No Revenue Effect</i> -----											
4. Repeal of deadwood related to Board of Tax Appeals.....	DOE	----- <i>No Revenue Effect</i> -----											
<b>Total of Miscellaneous Provisions.....</b>		<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>	<b>[30]</b>
<b>TOTAL OF DIVISION B .....</b>		<b>[30]</b>	<b>-4</b>	<b>-14</b>	<b>-23</b>	<b>-25</b>	<b>-27</b>	<b>-27</b>	<b>-28</b>	<b>-29</b>	<b>-30</b>	<b>-66</b>	<b>-208</b>
<b>NET TOTAL .....</b>		<b>-18,485</b>	<b>-5,848</b>	<b>-5,024</b>	<b>-4,115</b>	<b>-3,631</b>	<b>-3,398</b>	<b>-3,013</b>	<b>-3,281</b>	<b>-3,517</b>	<b>-3,766</b>	<b>-37,109</b>	<b>-54,093</b>

Joint Committee on Taxation

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

[Legend and Footnotes for JCX-82-18 appear on the following pages]

**Legend and Footnotes for JCX-82-18:**

Legend for "Effective" column:

apoa = amounts paid or accrued after  
 apoia = amounts paid or incurred after  
 bibo/a = bonds issued before, on, or after  
 cmf = contributions made for  
 cpa = coal produced after  
 da = dispositions after  
 dma = disclosures made after  
 Dma = determinations made after  
 DOE = date of enactment  
 doia = discharge of indebtedness after  
 douo/a = disclosures or uses on or after  
 epoid = expenditures paid or incurred during

fcmba = first calendar month beginning after  
 Fddda = Federally declared disasters declared after  
 fpa = fuel produced after  
 fsoua = fuel sold or used after  
 haa = homes acquired after  
 irooa = interest received on or after  
 lma = loans made after  
 osa = offers submitted after  
 paf = plans adopted for  
 pca = productions commencing after  
 porfopooa = petitions or requests filed or pending on or after  
 ppa = property purchased after

psa = property seized after  
 pyba = plan years beginning after  
 sa = sales after  
 sia = summonses issued after  
 ssa = summonses served after  
 ppisa = property placed in service after  
 tyba = taxable years beginning after  
 tyea = taxable years ending after  
 vaa = vehicles acquired after  
 ybbo/a = years beginning before, on, or after  
 180da = 180 days after

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

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

[3] The term "Hurricane Florence disaster zone" means that portion of the Hurricane Florence disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Hurricane Florence. The term "Hurricane Florence disaster area" means an area with respect to which a major disaster has been declared by the President before November 26, 2018, under section 401 of such Act by reason of Hurricane Florence.

The term "Hurricane Michael disaster zone" means that portion of the Hurricane Michael disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Hurricane Michael. The term "Hurricane Michael disaster area" means an area with respect to which a major disaster has been declared by the President before November 26, 2018, under section 401 of such Act by reason of Hurricane Michael.

The term "Typhoon Mangkhut disaster zone" means that portion of the Typhoon Mangkhut disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Typhoon Mangkhut. The term "Typhoon Mangkhut disaster area" means an area with respect to which a major disaster has been declared by the President before November 26, 2018, under section 401 of such Act by reason of Typhoon Mangkhut.

The term "Typhoon Yutu disaster zone" means that portion of the Typhoon Yutu disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Typhoon Yutu. The term "Typhoon Yutu disaster area" means an area with respect to which a major disaster has been declared by the President before November 26, 2018, under section 401 of such Act by reason of Typhoon Yutu.

The term "Mendocino wildfire disaster zone" means that portion of the Mendocino wildfire disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the wildfire in California commonly known as the Mendocino wildfire of 2018 (which is deemed to include the wildfire in California commonly known as "Mendocino wildfire disaster area" means an area with respect to which between August 4, 2018, and November 26, 2018, a major disaster has been declared by the President under section 401 of such Act by reason of the wildfire in California commonly known as the Mendocino wildfire of 2018 (which is deemed to include the wildfire in California commonly known as the Carr wildfire of 2018).

The term "Camp and Woolsey wildfire disaster zone" means that portion of the Camp and Woolsey wildfire disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the wildfire in California commonly known as the Camp and Woolsey wildfires of 2018 (including the Hill wildfire of 2018). The term "Camp and Woolsey wildfire disaster area" means an area with respect to which between November 12, 2018, and November 26, 2018, a major disaster has been declared by the President under section 401 of such Act by reason of the wildfires in California commonly known as the Camp and Woolsey wildfires of 2018 (including the Hill wildfire of 2018).

The term "Kilauea volcanic eruption and earthquake disaster zone" means that portion of the Kilauea volcanic eruption and earthquake disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the Kilauea volcanic eruption or earthquakes occurring in Hawaii during the period beginning on May 3, 2018, and ending on August 17, 2018. The term "Kilauea volcanic eruption and earthquake disaster area" means an area with respect to which between May 11, 2018, and November 26, 2018, a major disaster has been declared by the President under section 401 of such Act by reason of the Kilauea volcanic eruption or earthquakes occurring in Hawaii during the period beginning on May 3, 2018, and ending on August 17, 2018.

[Footnotes for JCX-82-18 continue on the following pages]

Footnotes for JCX-82-18 continued:

- [3] Continued:  
 The term "Hawaii severe storms, flooding, landslides, and mudslides disaster zone" means that portion of the Hawaii severe storms, flooding, landslides, and mudslides disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the severe storms, flooding, landslides, or mudslides occurring in Hawaii during the period beginning on April 13, 2018, and ending on April 16, 2018. The term "Hawaii severe storms, flooding, landslides, and mudslides disaster area" means an area with respect to which between May 8, 2018, and November 26, 2018, a major disaster has been declared by the President under section 401 of such Act by reason of the severe storms, flooding, landslides, or mudslides occurring in Hawaii during the period beginning on April 13, 2018, and ending on April 16, 2018.
- [4] For employers affected by Hurricane Florence, effective for wages paid or incurred from September 7, 2018, and before January 1, 2019.  
 For employers affected by Hurricane Michael, effective for wages paid or incurred from October 7, 2018, and before January 1, 2019.  
 For employers affected by Typhoon Mangkhut, effective for wages paid or incurred from September 10, 2018, and before January 1, 2019.  
 For employers affected by Typhoon Yutu, effective for wages paid or incurred from October 24, 2018, and before January 1, 2019.  
 For employers affected by the Mendocino wildfire, generally effective for wages paid or incurred from July 23, 2018, and before January 1, 2019.  
 For employers affected by the Camp and Woolsey wildfires, generally effective for wages paid or incurred from November 8, 2018, and before January 1, 2019.  
 For employers affected by the Kilauea volcanic eruption and earthquakes, generally effective for wages paid or incurred from May 3, 2018, and before January 1, 2019.  
 For employers affected by the Hawaii severe storms, flooding, landslides, and mudslides, effective for wages paid or incurred from April 13, 2018, and before January 1, 2019.

[5] Effective for contributions made during the period beginning on April 13, 2018, and ending on December 31, 2018.

- [6] For Hurricane Florence disaster area, effective for losses arising on or after September 7, 2018.  
 For Hurricane Michael disaster area, effective for losses arising on or after October 7, 2018.  
 For Typhoon Mangkhut disaster area, effective for losses arising on or after September 10, 2018.  
 For Typhoon Yutu disaster area, effective for losses arising on or after October 24, 2018.  
 For the Mendocino wildfire disaster area, effective for losses arising on or after July 23, 2018.  
 For the Camp and Woolsey wildfires disaster area, effective for losses arising on or after November 8, 2018.  
 For the Kilauea volcanic eruption and earthquakes disaster area, effective for losses arising on or after May 3, 2018.  
 For the Hawaii severe storms, flooding, landslides, and mudslides disaster area, effective for losses arising on or after April 13, 2018.

[7] Estimate includes the following outlay effects:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
Special rule for determining earned income for purposes of the earned income credit and child tax credit.....	187	47	---	---	---	---	---	---	---	---	233	233
Modification of PBGC premiums for CSEC plans [7][11].....	115	121	126	131	136	141	147	152	153	154	629	1,376
Private debt collection and special compliance personnel program.....	---	-4	-14	-23	-25	-27	-27	-28	-29	-30	-66	-207

- [8] In the case of a qualified Florence individual, effective for taxable years including September 7, 2018.  
 In the case of a qualified Michael individual, effective for taxable years including October 7, 2018.  
 In the case of a qualified Mangkhut individual, effective for taxable years including September 10, 2018.  
 In the case of a qualified Yutu individual, effective for taxable years including October 24, 2018.  
 In the case of a qualified Mendocino individual, effective for taxable years including any portion of the period from July 23, 2018, to September 19, 2018.  
 In the case of a qualified Camp and Woolsey individual, effective for taxable years including any portion of the period from November 8, 2018, to November 30, 2018.  
 In the case of a qualified Kilauea individual, effective for taxable years including any portion of the period from May 3, 2018, to August 17, 2018.  
 In the case of a qualified Hawaii individual, effective for taxable years including April 13, 2018.

[9] Estimate includes the following budget effects:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
Total Revenue Effect.....	-17	-21	-89	-194	-301	-411	-524	-694	-710	-727	-621	-3,688
On-budget effects.....	-16	-19	-82	-178	-276	-378	-482	-643	-659	-676	-571	-3,409
Off-budget effects.....	-1	-2	-7	-16	-25	-33	-42	-51	-51	-51	-51	-279

[10] Effective for distributions required to be made in calendar years that begin more than 120 days after date of enactment.

[11] Estimate provided by the Congressional Budget Office.

**Footnotes for JCX-82-18 continued:**

[12] Effective with respect to pension benefit statements provided more than 12 months after the latest of the issuance by the Secretary of Labor of: (1) interim final rules, (2) the model disclosure, or (3) prescribed assumptions.

[13] Estimate includes the following budget effects:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
Total Revenue Effect.....	-3	-20	-56	-98	-150	-210	-270	-325	-357	-383	-327	-1,872
On-budget effects.....	-2	-19	-53	-94	-144	-202	-260	-314	-346	-371	-312	-1,805
Off-budget effects.....	-1	-1	-3	-4	-6	-8	-10	-11	-11	-12	-15	-67

[14] Proposal applies to expenditures paid or incurred in connection with active trades or businesses which begin in taxable years beginning after December 31, 2018.

[15] Effective as if included in the section of Public Law 115-97 to which the technical correction applies.

[16] Generally effective for taxable years ending after the date of enactment and for purchases by a business enterprise of voting stock in taxable years beginning before, on, or after the date of enactment.

[17] Generally effective on date of enactment, except that access to case files applies to conferences occurring after the date that is one year after date of enactment.

[18] Generally effective for tax receivables identified by the Secretary (or the Secretary's delegate) after December 31, 2019. The new maximum length of installment agreements is effective for contracts entered into after date of enactment. The clarification of the use of the special compliance personnel program account is effective for amounts expended after date of enactment.

[19] Effective for notices provided, and contacts of persons made, after the date which is 45 days after the date of the enactment.

[20] The proposal is generally effective on the date of enactment but applies to any contract in effect under Internal Revenue Code section 6103(n), pursuant to certain regulations, that is in effect on the date of enactment.

[21] The proposal is generally effective on the date of enactment. Proposal as it relates to salary of the NTA applies to appointments made after the date of enactment.

[22] The modifications made to the disclosure rules apply to disclosures made after the date of enactment. The protections from retaliation are effective on the date of enactment.

[23] Effective on the date of enactment, with guidelines to be implemented within six months of the date of enactment.

[24] The proposal is generally effective on the date of enactment. Verification and validation of phase 2 of CADE 2 and the Enterprise Management System are to be completed within one year after the date of enactment. Development of plans for subsequent phases of CADE 2 is to be completed within one year after the date of enactment.

[25] Written report to Congress should be submitted within one year after the date of enactment. Every reasonable effort to make available accounts by December 31, 2023.

[26] Effective for tax returns with a due date, determined without regard to extensions, after December 31, 2020.

[27] The prohibition applies with respect to the hiring of employees after the date of enactment.

[28] Effective for determinations proposed after the date which is 180 days after the date of the enactment.

[29] Effective for failures to file returns or notices for 2 consecutive years if the return or notice for the second year is required to be filed after December 31, 2018.

[30] Negligible revenue effect.