

**ESTIMATED REVENUE EFFECTS OF THE CONFERENCE AGREEMENT FOR H.R. 4810,
THE "MARRIAGE TAX RELIEF RECONCILIATION ACT OF 2000"**

Fiscal Years 2001 - 2010 [1]

[Millions of Dollars]

Provision	Effective	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2001-05	2001-10
1. Standard deduction set at 2 times single for married filing jointly (sunset 12/31/04)	tyba 12/31/99	-9,873	-6,003	-6,383	-6,523	-1,959	---	---	---	---	---	-30,741	-30,741
2. 15% rate bracket set at 2 times single for married filing jointly; 5-year phasein (sunset 12/31/04)	tyba 12/31/99	-4,146	-6,361	-9,718	-17,680	-6,277	---	---	---	---	---	-44,182	-44,182
3. Extension of AMT treatment of refundable and nonrefundable personal credits (sunset 12/31/04)	tyba 12/31/01	---	-343	-1,876	-2,875	-3,460	---	---	---	---	---	-8,554	-8,554
4. \$2,000 increase to the beginning and ending income levels for the EIC phaseout for married filing jointly (sunset 12/31/04) [2]	tyba 12/31/99	-1,250	-1,281	-1,255	-1,268	-1,287	---	---	---	---	---	-6,341	-6,341
NET TOTAL		-15,269	-13,988	-19,232	-28,346	-12,983	---	---	---	---	---	-89,818	-89,818

Joint Committee on Taxation

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

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

[1] The provisions of the bill generally are effective for taxable years beginning after 12/31/99. The bill provides that these provisions can not be taken into account for estimated tax purposes before 10/1/00. Accordingly, the provisions result in little to no effect on receipts in fiscal year 2000.

[2] Estimate includes the following effects on fiscal year outlays	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2001-05</u>	<u>2001-10</u>
	1,073	1,109	1,078	1,082	1,097	---	---	---	---	---	5,439	5,439