

- Committee on Ways and Means -  
ESTIMATED REVENUE EFFECTS  
THE "SMALL BUSINESS JOBS TAX RELIEF ACT OF 2010"

Fiscal Years 2010 - 2020

[Millions of Dollars]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
<b>I. Small Business Tax Incentives</b>														
A. General Provision - Temporary Exclusion of 100% of Gain on Certain Small Business Stock.....	saa 3/15/10 & before 1/1/12	2	16	6	---	---	-338	-923	-454	-123	-91	-57	-314	-1,962
B. Limitations and Reporting on Certain Penalties														
1. Limitation on penalties for failure to disclose reportable transactions based on resulting tax benefits.....	paa 12/31/06	-12	-73	-21	-16	-8	-8	-8	-8	-8	-8	-8	-137	-176
2. Annual reports on certain penalties and other enforcement tools.....	DOE [1]	----- No Revenue Effect -----												
C. Other Provisions														
1. Increase in amount allowed as a deduction for start-up expenditures.....	tybi 2010 and 2011	-127	-350	-248	8	36	34	32	30	28	26	23	-647	-508
2. Nonrecourse small business investment company loans from the Small Business Administration to be treated as amounts at risk.....	aloga DOE	---	-4	-18	-27	-37	-57	-80	-111	-151	-200	-257	-143	-942
3. Exclude from gross income and deny the deduction for benefits under the Small Business Borrower Assistance Program.....	pma DOE	----- No Revenue Effect -----												
<b>Total of Small Business Tax Incentives .....</b>		<b>-137</b>	<b>-411</b>	<b>-281</b>	<b>-35</b>	<b>-9</b>	<b>-369</b>	<b>-979</b>	<b>-543</b>	<b>-254</b>	<b>-273</b>	<b>-299</b>	<b>-1,241</b>	<b>-3,588</b>
<b>II. Revenue Provisions</b>														
A. Require a Minimum 10-Year Term for Grantor Retained Annuity Trusts ("GRATs").....	tma DOE	---	---	17	122	325	486	617	744	888	1,004	1,094	950	5,297
B. Crude Tall Oil Ineligible for Cellulosic Biofuel Producer Credit.....	fsouo/a 1/1/10	---	523	512	425	237	118	34	---	---	---	---	1,816	1,849

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
C. Increase by 7.75 Percentage Points the Required Corporate Estimated Payments Factor for Corporations with Assets of at least \$1 Billion for Payments Due in July, August, and September														
2015.....	DOE	---	---	---	---	---	5,044	-5,044	---	---	---	---	5,044	---
<b>Total of Revenue Raising Provisions.....</b>		<b>---</b>	<b>523</b>	<b>529</b>	<b>547</b>	<b>562</b>	<b>5,648</b>	<b>-4,393</b>	<b>744</b>	<b>888</b>	<b>1,004</b>	<b>1,094</b>	<b>7,810</b>	<b>7,146</b>
<b>NET TOTAL .....</b>		<b>-137</b>	<b>112</b>	<b>248</b>	<b>512</b>	<b>553</b>	<b>5,279</b>	<b>-5,372</b>	<b>201</b>	<b>634</b>	<b>731</b>	<b>795</b>	<b>6,569</b>	<b>3,558</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

aloga = amounts loaned or guaranteed after

DOE = date of enactment

fsouo/a = fuels sold or used on or after

paa = penalties assessed after

pma = payments made after

saa = stock acquired after

tma = transfers made after

tybi = taxable years beginning in

[1] First report shall be submitted not later than December 31, 2010.

[2] Negligible revenue gain.