

Provision	Effective	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2011-16	2011-21
2. Increase penalty imposed on paid preparers who fail to comply with earned income tax credit ("EITC") due diligence requirements	rrtbf 12/31/11	---	9	19	19	20	20	21	21	22	23	23	87	197
E. Modify Estate and Gift Tax Valuation Discounts and Make Other Reforms														
1. Make permanent the portability of unused exemption between spouses.....	ddagma 12/31/12	---	---	---	-137	-193	-267	-341	-416	-504	-586	-661	-597	-3,105
2. Require consistency in value for transfer and income tax purposes.....	DOE	---	23	53	102	118	127	134	140	146	152	146	424	1,142
3. Modify rules on valuation discounts.....	[19]	----- <i>Proposal Requires Additional Specification</i> -----												
4. Require a minimum term for grantor retained annuity trusts ("GRATs").....	tca DOE	---	1	2	53	138	253	372	491	610	721	958	447	3,600
5. Limit duration of generation-skipping transfer ("GST") tax exemption.....	tca DOE	----- <i>Negligible Revenue Effect</i> -----												
Total of Reduce the Tax Gap and Make Reforms.....		-5	-125	-1,693	-42,900	3,327	37,123	-831	-836	-5,291	3,540	-824	-4,271	-8,511
XI. Upper-Income Tax Provision - Limit the Rate at Which Itemized Deductions can Reduce Tax Liability to a Maximum of 28 Percent	tyba 12/31/11	---	3,794	20,291	25,261	27,682	30,271	32,819	35,209	37,316	39,294	41,326	107,299	293,261
XII. User Fees - Reform Inland Waterways Funding [20].....	10/1/11	---	---	193	161	135	76	77	78	77	79	80	566	957
XIII. Trade Provisions														
A. Afghan-Pakistan Reconstruction Opportunity Zone [7].....	1/1/12	---	---	-1	-2	-5	-9	-16	-22	-32	-37	-39	-17	-163
B. Implement Free Trade Agreement with Panama [7].....	1/1/12	---	[4]	[4]	[4]	[4]	-1	-1	-1	-1	-1	-2	-2	-6
C. Implement Free Trade Agreement with Columbia [7].....	1/1/12	---	-88	-123	-136	-150	-167	-183	-196	-211	-228	-245	-664	-1,727
D. Implement Free Trade Agreement with Korea [7].....	1/1/12	---	-293	-445	-536	-635	-747	-838	-916	-1,002	-1,101	-1,204	-2,655	-7,716
Total of Trade Provisions.....		---	-381	-569	-674	-790	-924	-1,038	-1,135	-1,246	-1,367	-1,490	-3,338	-9,612
XIV. Surface Transportation Reauthorization.....	---	----- <i>Proposal Requires Additional Specification</i> -----												
XV. Other Initiatives														
A. Allow Offset of Federal Income Tax Refunds to Collect Delinquent State Income Taxes for Out-of-State Residents.....	DOE	----- <i>No Revenue Effect</i> -----												
B. Authorize the Limited Sharing of Business Tax Return Information to Improve the Accuracy of Important Measures of our Economy.....	DOE	----- <i>No Revenue Effect</i> -----												