

**Estimated Revenue Effects of S. 1637, The "Jumpstart Our Business Strength ('JOBS') Act," As Passed By the Senate
Analysis of Tax Relief Totals by SFC Staff**

	Estimated Cost* (in millions)
ETI Replacement - Manufacturing Rate Cut	\$74,618
International Provisions	\$37,323
Promoting Domestic Traditional and Renewable Energy Production and Conservation	\$19,441
Domestic Manufacturing Provisions (i.e. R&D credit)	\$17,599
Provisions for Helping Employers Maintain a Ready Workforce	\$7,596
Provisions that Modify Accounting or Tax Treatment to Better Reflect Economic Reality (i.e. more accurate depreciation)	\$2,958
Extension of Expiring Tax Provisions	\$2,186
Provisions for Rural and Reservation Economic Development	\$1,872
Provisions to Encourage Liberty Zone Economic Development and Build Rail Infrastructure to Support Economic Growth	\$1,717
Provisions to Encourage First-Time Homeownership and the Development of Low-Income Elderly Housing	\$1,009
Provisions for the Conservation of Natural Resources and Environmental Remediation	\$633
Tax and Other Provisions Concerned with Issues of Health, Disability and Continuing Care	\$388
Tax Relief Totals	\$167,340

Revenue Offsets	Estimated Revenue* (in millions)
Repeal of FSC/ETI regime	\$53,409
Curtail tax shelters, close corporate loopholes & other reforms	\$44,679
Reform treatment of certain leasing transactions (known as SILOs)	\$40,275
Extend Customs user fees and IRS user fees	\$16,504
Combat fuel excise tax fraud and other energy-related tax policy reforms	\$15,259
Revenue Offset Totals	\$170,126

* All estimates are for the budget period 2004 to 2013