



| Provision  | Effective | 2003       | 2004       | 2005       | 2006       | 2007       | 2008       | 2009       | 2010       | 2011       | 2012       | 2013       | 2003-08    | 2003-13      |
|--|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| C. Impose Mark-to-Market on Individuals Who Expatriate ..... | [5]       | 3          | 98         | 84         | 80         | 74         | 71         | 67         | 61         | 57         | 54         | 51         | 410        | 700          |
| <b>Total of Revenue Provisions.....</b>                      |           | <b>14</b>  | <b>161</b> | <b>132</b> | <b>120</b> | <b>110</b> | <b>109</b> | <b>106</b> | <b>102</b> | <b>99</b>  | <b>98</b>  | <b>96</b>  | <b>647</b> | <b>1,149</b> |
| <b>NET TOTAL .....</b>                                       |           | <b>-78</b> | <b>68</b>  | <b>37</b>  | <b>23</b>  | <b>10</b>  | <b>5</b>   | <b>0</b>   | <b>-8</b>  | <b>-14</b> | <b>-17</b> | <b>-22</b> | <b>64</b>  | <b>6</b>     |

Joint Committee on Taxation

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

Legend for "Effective" column:

apoi = amounts paid or incurred in  
 doa = deaths occurring after  
 DOE = date of enactment

iaeio/a = installment agreements entered into on or after  
 pma = payments made after  
 rma = requests made after

tyba = taxable years beginning after  
 soea = sales or exchanges after

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

[2] The provision applies to any period for performing an act that has not expired before the date of enactment.

[3] Estimate provided by Congressional Budget Office.

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

[5] Generally effective for U.S. citizens who relinquish citizenship or long-term residents who terminate their residency on or after February 5, 2003.