

Corporations & Individuals Combined

	1996	1997	1998	1999	2000	2001	2002	1996-2002
Multinational tax breaks	\$ 11.7	\$ 12.2	\$ 12.8	\$ 13.6	\$ 14.1	\$ 14.9	\$ 15.6	\$ 94.8
Inventory property sales source rules exception	3.6	3.7	3.7	3.8	3.8	3.9	4.0	26.5
Possessions tax credit	3.1	3.2	3.4	3.7	3.9	4.2	4.5	25.9
Exclusion of income earned abroad by U.S. citizens	1.8	2.0	2.2	2.4	2.5	2.7	2.9	16.5
Deferral of income from controlled foreign corps.	1.5	1.6	1.7	1.8	1.9	2.1	2.2	12.7
Exclusion of income of Foreign Sales Corporations	1.5	1.6	1.6	1.7	1.8	1.8	1.9	11.8
Interest allocation rules for certain financial ops.	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.0
Deferral of tax on shipping companies	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4
Business meals & entertainment	\$ 5.5	\$ 5.7	\$ 6.0	\$ 6.3	\$ 6.6	\$ 6.9	\$ 7.2	\$ 44.1
Oil, gas, energy	\$ 2.8	\$ 3.0	\$ 3.1	\$ 3.1	\$ 3.2	\$ 3.2	\$ 3.2	\$ 21.5
Alternative fuel production credit	1.0	0.9	0.9	0.9	0.8	0.7	0.7	5.9
Oil and gas, percentage depletion	0.7	0.8	0.8	0.8	0.8	0.9	0.9	5.6
Gasohol, excise tax exemption & credit	0.7	0.7	0.7	0.7	0.7	0.8	0.8	5.1
New technology credit	0.1	0.1	0.1	0.1	0.2	0.2	0.2	1.0
Other fuels, percentage depletion	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.9
Exclusion of conservation subsidies from utilities	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.9
Oil and gas, expensing of intangible drilling costs	-0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.8
Enhanced oil recovery costs credit	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4
Tax breaks for "clean-fuel" vehicles & properties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.5
Other fuels, expensing of intangible drilling costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Expensing of tertiary injectants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Low-income housing credit	\$ 2.6	\$ 2.9	\$ 3.3	\$ 3.6	\$ 3.7	\$ 3.8	\$ 3.9	\$ 23.9
R&D tax breaks	\$ 2.8	\$ 2.6	\$ 2.5	\$ 2.6	\$ 2.7	\$ 2.8	\$ 2.9	\$ 19.0
Expensing of research expenditures	2.1	2.3	2.4	2.6	2.7	2.8	2.9	17.9
Credit for increasing research activities	0.7	0.3	0.1	0.0	0.0	—	—	1.1
Timber, agriculture, minerals	\$ 1.2	\$ 1.2	\$ 1.3	\$ 1.3	\$ 1.5	\$ 1.7	\$ 1.9	\$ 10.1
Expensing of multiperiod timber growing costs	0.4	0.5	0.5	0.5	0.6	0.6	0.8	3.9
Percentage depletion, nonfuel minerals	0.2	0.2	0.2	0.2	0.2	0.3	0.3	1.6
Expensing of certain multiperiod agriculture costs	0.1	0.1	0.1	0.1	0.2	0.3	0.5	1.6
Cash accounting for agriculture	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.5
Expensing of soil & water conservation expenses	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4
Special rules for mining reclamation reserves	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4
Expensing of exploration costs, nonfuel minerals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Reforestation tax breaks	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Solvent farmers treated as bankrupt on loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Exclusion of cost-sharing payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Special ESOP rules	\$ 1.3	\$ 1.3	\$ 1.2	\$ 1.2	\$ 1.2	\$ 1.1	\$ 1.1	\$ 8.5
Financial institutions (non-insurance)	\$ 0.8	\$ 0.9	\$ 0.9	\$ 1.0	\$ 1.0	\$ 1.1	\$ 1.2	\$ 6.9
Exemption of credit union income	0.7	0.8	0.8	0.9	0.9	1.0	1.0	6.1
Excess bad debt reserves of financial institutions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.8
Installment sales	\$ 0.8	\$ 0.8	\$ 0.9	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 6.5
Empowerment zones	\$ 0.3	\$ 0.4	\$ 0.5	\$ 0.6	\$ 0.6	\$ 0.7	\$ 0.8	\$ 3.9

Corporations & Individuals Combined

	1996	1997	1998	1999	2000	2001	2002	1996-2002
Other business & investment	\$ 9.2	\$ 9.4	\$ 9.8	\$ 10.3	\$ 10.7	\$ 11.2	\$ 11.6	\$ 72.1
Graduated corporate income tax rates	4.3	4.5	4.7	5.0	5.2	5.4	5.7	34.8
Corporate charitable deductions	2.1	2.2	2.3	2.5	2.6	2.7	2.8	17.2
Deferral of interest on savings bonds	1.3	1.3	1.4	1.5	1.6	1.6	1.7	10.4
Exclusion from NOL limits for bankrupt corps.	0.4	0.5	0.5	0.5	0.5	0.6	0.6	3.5
Completed contract rules	0.2	0.2	0.2	0.2	0.2	0.3	0.3	1.6
Permanent exceptions from imputed interest rules	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.3
Cash accounting other than agriculture	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7
Credit for disabled access expenditures	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7
Investment credit for fixing up structures	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.6
Exemption of certain mutuals' and coops' income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4
Targeted jobs credit	0.2	0.0	0.0	0.0	0.0	—	—	0.3
Expensing of magazine circulation expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Cancellation of indebtedness	0.1	0.0	0.0	0.0	-0.0	-0.0	-0.0	0.1
Special rules for magazine, book & record returns	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Treatment of Alaska Native Corporations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Subtotal, Business & Investment	\$ 156.0	\$ 163.5	\$ 173.4	\$ 184.8	\$ 195.5	\$ 203.2	\$ 211.6	\$ 1,288.1
Pensions, Keoghs, IRAs	\$ 74.2	\$ 75.4	\$ 77.8	\$ 80.1	\$ 82.4	\$ 84.9	\$ 87.4	\$ 562.2
Employer pension plans	62.5	63.1	64.9	66.7	68.5	70.5	72.4	468.6
Individual Retirement Accounts	8.3	8.6	9.1	9.4	9.7	10.0	10.4	65.4
Keogh self-employed plans	3.4	3.6	3.8	4.1	4.2	4.4	4.6	28.3