### A. Relief Provisions for Victims of April 19, 1995, September 11, 2001, and Anthrax Attacks:

1. Provide income tax relief for victims of terrorist attacks; relief does not apply to certain amounts that would have been paid on account of death or only because of certain actions; $10,000 minimum benefit regardless of income tax liability ...........................................
yebo/a 9/11/01 -151 -20 --- --- --- --- --- --- --- -171 -171
2. Exclusion of certain death benefits ...........................................
yebo/a 9/11/01 -25 -25 --- --- --- --- --- --- --- -50 -50
3. Estate tax reduction ...................................................................................................................
4. Payments by charitable organizations treated as exempt payments ...........................................
   [1] -6 --- --- --- --- --- --- --- -6 -6
   [3] -1

### B. Other Relief Provisions:

1. Exclusion for disaster relief payments ....................................................................................
2. Authority to postpone certain deadlines and required actions ...............................................
   [4] -6 --- --- --- --- --- --- --- -6 -6
3. Application of certain provisions to terrorist or military actions ..........................................
4. Clarify that the special deposit rules provided under the Air Transportation Safety and System Stabilization Act do not apply to employment taxes ...........................................
   [6] -6 --- --- --- --- --- --- --- -6 -6
5. Treatment of certain structured settlement payments .........................................................
6. Personal exemption for certain disability trusts .....................................................................
yebo/a 9/11/01 -3 -4 -5 -5 -6 -6 -7 -8 -8 -9 -23 -61

### C. Disclosure of Tax Information in Terrorism and National Security Investigations ...........................................
dmo/a DOE -6 --- --- --- --- --- --- --- -6 -6

### D. No Impact on Social Security Trust Funds .................................................................

NET TOTAL ...........................................................................................................................

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Provide income tax relief for victims of terrorist attacks; relief does not apply to certain amounts that would have been paid on account of death or only because of certain actions; $10,000 minimum benefit regardless of income tax liability</td>
<td></td>
<td>-25</td>
<td>-25</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-50</td>
<td>-50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Estate tax reduction</td>
<td></td>
<td>-6</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-6</td>
<td>-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Exclusion of certain cancellations of indebtedness</td>
<td></td>
<td>-3</td>
<td>-4</td>
<td>-5</td>
<td>-5</td>
<td>-6</td>
<td>-6</td>
<td>-7</td>
<td>-8</td>
<td>-8</td>
<td>-9</td>
<td>-23</td>
<td>-61</td>
</tr>
<tr>
<td>B. Other Relief Provisions:</td>
<td></td>
<td>-6</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-6</td>
<td>-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Authority to postpone certain deadlines and required actions</td>
<td></td>
<td>-6</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-6</td>
<td>-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Clarify that the special deposit rules provided under the Air Transportation Safety and System Stabilization Act do not apply to employment taxes</td>
<td></td>
<td>-6</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-6</td>
<td>-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Treatment of certain structured settlement payments</td>
<td></td>
<td>-3</td>
<td>-4</td>
<td>-5</td>
<td>-5</td>
<td>-6</td>
<td>-6</td>
<td>-7</td>
<td>-8</td>
<td>-8</td>
<td>-9</td>
<td>-23</td>
<td>-61</td>
</tr>
<tr>
<td>6. Personal exemption for certain disability trusts</td>
<td></td>
<td>-6</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-6</td>
<td>-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Disclosure of Tax Information in Terrorism and National Security Investigations</td>
<td></td>
<td>-6</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-6</td>
<td>-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. No Impact on Social Security Trust Funds</td>
<td></td>
<td>-6</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-6</td>
<td>-6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NET TOTAL</td>
<td></td>
<td>-190</td>
<td>-96</td>
<td>-14</td>
<td>-6</td>
<td>-6</td>
<td>-7</td>
<td>-8</td>
<td>-9</td>
<td>-9</td>
<td>-10</td>
<td>-313</td>
<td>-360</td>
</tr>
</tbody>
</table>

Joint Committee on Taxation

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

Legend for "Effective" column:

- DOE = date of enactment
- pmo/a = payments made on or after
- tyeo/a = taxable years ending on or after
- dmo/a = disclosures made on or after
- 30da = 30 days after

[Footnotes for JCX-94-01 appear on the following page]
Footnotes for JCX-94-01:

[1] Effective for decedents dying on or after September 11, 2001, or, in the case of victims of the Oklahoma City terrorist attack, decedents dying on or after April 19, 1995.
[2] Loss of less than $1 million.
[4] Effective for disasters and terrorist or military actions occurring on or after September 11, 2001, with respect to any action of the Secretary of the Treasury, the Secretary of Labor, or the Pension Benefit Guaranty Corporation occurring on or after the date of enactment.
[5] Loss of less than $500,000.
[7] Gain of less than $500,000.