

## Revenue Loss Estimates of Provisions Previously Designated Tax Expenditures

	1980	1981	1982	1983	1984	1985	1986	1987	1988
<b>Individual Income Tax</b>									
<b>Exclusions/Deferrals</b>									
Dividends and Interest	1.9	14.0	2.1	2.3	2.4	2.5	2.7	×	×
All Savers Certificates	0.8	1.6	2.8	0.9	×	×	×	×	×
U.I Benefits	9.7	9.4	8.7	6.5	3.4	4.9	5.0	×	×
Two Income Earners	0.0	0.0	8.5	18.9	21.6	23.7	26.0	×	×
<b>Capital Gains</b>									
Agriculture	1.2	1.7	2.5	2.2	1.8	2.0	0.3	×	×
Timber	0.4	0.3	0.4	0.3	0.3	0.3	0.2	×	×
Coal	0.3	0.5	0.6	0.4	0.3	0.3	0.1	×	×
Iron Ore	•	•	•	•	•	•	•	×	×
Other	48.6	47.5	65.3	69.6	79.5	92.1	170.6	×	×
Special IRA/KEOGH	×	×	23.5	26.2	29.2	30.8	30.7	×	×
<b>Exemptions and Deductions</b>									
Adoption Expenses	0.1	0.1	0.1	0.1	×	×	×	×	×
Sales Tax	8.7	10.3	11.6	12.8	15.4	17.9	23.4	×	×
<b>Corporation Income Tax</b>									
Dividends and Interest	•	0.6	×	×	×	×	×	×	×
<b>Capital Gains</b>									
Agriculture	0.1	0.1	0.1	•	•	0.1	•	×	×
Timber	0.6	0.3	0.3	0.3	0.3	0.4	0.2	×	×
Coal	•	•	•	•	•	•	•	×	×
Iron Ore	•	•	•	•	•	•	•	×	×
Other	6.0	11.0	10.8	8.8	9.4	10.2	5.6	×	×
Motor Carrier Rights	×	0.8	0.4	0.4	0.3	0.1	•	×	×
Construction Period Costs	1.5	1.5	×	×	×	×	×	×	×
Foreign Corp. Research/Development Expenses	×	×	×	×	×	×	×	•	×

Figures in millions of dollars; × = Not applicable; • = Less than \$50,000