



Checklist of CRS Products

Tax Revisions -- Past and Future: A Checklist of CRS Products

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This Checklist serves as a guide to selected CRS products on past and future tax revisions.

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| Adoption tax proposals, by Louis Alan Talley. Nov. 22, 1995. 6 p. | 95-1140 E |
| The American Dream Restoration Act: tax provisions, by Gregg A. Esenwein. Mar. 16, 1995. 5 p. | 95-395 E |
| Behavioral responses to proposed high income tax rate increase: an evaluation of the Feldstein-Feenberg Study, by Jane G. Gravelle. Apr. 20, 1993. 11 p. | 93-434 S |
| Capital gains tax issues and proposals: an overview, by Jane G. Gravelle. Updated Mar. 28, 1995. 6 p. | 95-64 S |
| Capital gains taxes, IRA's and savings, by Jane G. Gravelle. Sept. 26, 1989. 17 p. | 89-543 RCO |
| Consumption and wage tax equivalency: a brief exposition, by Gregg A. Esenwein. Oct. 25, 1995. 2 p. | 95-1063 E |
| Consumption taxes and State-local tax systems, by Dennis Zimmerman. Nov. 29, 1995. 6 p. | 95-1150 E |
| Consumption taxes and the trade balance: the role of border tax adjustments, by Gregg A. Esenwein. Aug. 14, 1995. 2 p. | 95-893 E |
| The Contract with America Tax Relief Act: an overview of the House bill, by David L. Brumbaugh. Aug. 28, 1995. 9 p. | 95-939 E |



The Contract with America Tax Relief Act (H.R. 1215), by David L. Brumbaugh. July 17, 1995. 2 p.	95-813 E
Contract with America Tax Relief Act of 1995: revenue and distributional effects, by Gregg A. Esenwein. Apr. 17, 1995. 2 p.	95-498 E
Corporate-owned life insurance: tax issues, by Jack Taylor. Updated Sept. 22, 1995. 2 p.	95-990 E
The Distribution of the Federal tax burden: fact sheet, by Gregg A. Esenwein. July 14, 1995. 2 p.	95-807 E
Distributional effects of tax provisions in the Contract With America as reported by the Ways and Means Committee. By Jane G. Gravelle. Apr. 3, 1995. 15 p.	95-455 S
Dynamic revenue estimating, by Jane G. Gravelle. Dec. 14, 1994. 30 p.	94-1000 S
The Earned income tax credit: a fact sheet, by James R. Storey. Updated May 9, 1994. 2 p.	94-396 EPW
The Earned income tax credit: a growing form of aid to low-income workers, by James R. Storey. Updated Apr. 13, 1995. 28 p.	95-542 EPW
The Earned income tax credit (EITC): effects on work effort, by Jane G. Gravelle. Aug. 30, 1995. 6 p.	95-928 S
Earned income tax credit: effects of provisions under the House/Senate conference budget agreement, by Thomas Gabe. Dec. 13, 1995. 26 p.	95-1027 EPW
The Earned income tax credit: legislative issues in the 104th Congress, by James R. Storey. Updated Mar. 16, 1995. 6 p.	95-340 EPW
Employer education assistance: overview of tax status, by Robert F. Lyke. Updated Sept. 30, 1994. 2 p.	94-761 EPW
The Estate tax exemption and the House Republican Contract, by Salvatore Lazzari. Jan. 13, 1995. 19 p.	95-167 E
Expenditure tax proposals in other countries: Britain, by Harry G. Gourevitch. May 26, 1995. 14 p.	95-662 S
Expenditure tax proposals in other countries: Sweden, by Harry G. Gourevitch. May 1, 1995. 9 p.	95-550 S
Expiring tax provisions: issue brief, by Sylvia Morrison. Updated regularly.	IB95064
The Family tax credit, by Gregg A. Esenwein. Apr. 19, 1995. 2 p.	95-507 E

Federal income tax treatment of the family, by Jane G. Gravelle. Sept. 25, 1991. 35 p.	91-694 RCO
Federal taxation of student aid, by Robert F. Lyke. Updated Sept. 27, 1994. 6 p.	94-749 EPW
Flat rate consumption taxes: fact sheet, by Gregg A. Esenwein and James M. Bickley. May 1, 1995. 2 p.	95-549 E
The Flat tax and other proposals: who will bear the tax burden? By Jane G. Gravelle. Updated Nov. 29, 1995. 23 p.	95-1141 E
Flat tax proposals: an overview; issue brief, by James W. Bickley. Updated regularly.	IB95060
Gifts of appreciated stock to private nonoperating foundations, by Louis Alan Talley. Oct. 24, 1995. 6 p.	95-1057 E
A History of the taxation of individual capital gains income, by Gregg A. Esenwein. Aug. 5, 1991. 12 p.	91-594 E
The Home office deduction; an unresolved issue, by Sylvia Morrison and Marie B. Morris. Mar. 3, 1995. 10 p.	95-368 E
H.R. 1215 and the expensing allowance for smaller businesses, by Gary Guenther. Apr. 26, 1995. 6 p.	95-528 E
Income tax treatment of accelerated death benefits and "viatical" settlement payments, by Jack Taylor. Sept. 14, 1995. 4 p.	95-971 E
Individual income tax rates; 1996, by Gregg A. Esenwein. Sept. 25, 1995. 17 p.	95-1004 E
Individual retirement accounts (IRAs) and related proposals, by Jane G. Gravelle. Mar. 24, 1995. 12 p.	95-420 S
Individual Retirement Accounts (IRAs): legislative issues in the 104th Congress, by James R. Storey. Dec. 28, 1995. 6 p.	96-20 EPW
Indexing capital gains for inflation: complexity and related issues, by Harry G. Gourevitch. Mar. 29, 1995. 13 p.	95-437 S
Marriage tax penalties and bonuses under the Federal income tax, by Gregg A. Esenwein. May 7, 1994. 6 p.	93-475 E
Major tax issues in the 104th Congress: a summary; issue brief, by David L. Brumbaugh. Updated regularly.	IB95053
Medical savings accounts: legislation in 104th Congress, by Bob Lyke and Beth C. Fuchs. Updated Dec. 12, 1995. 14 p.	95-944 EPW

The Low income housing tax credit: should the program be ended after 1997? By Richard Bourdon. Oct. 24, 1996. 6 p.	95-1058 E
The Neutral Cost Recovery System and the House Republican contract, by David L. Brumbaugh and Jane G. Gravelle. Updated Jan. 18, 1995. 6 p.	95-161 E
The Neutral taxation of capital gains income under the individual income tax, by Gregg A. Esenwein. May 9, 1994. 6 p.	94-395 E
An Overview of current flat rate tax proposals, by James M. Bickley and Gregg A. Esenwein. Feb. 1, 1995. 6 p.	95-221 E
Proposal to tax pension plans, by Ray Schmitt. Mar. 16, 1995. 2 p.	95-400 EPW
The Prospective tax increase on commercial jet fuel, by Salvatore Lazzari. Mar. 15, 1995. 12 p.	95-396 E
Revenue provisions of the Reconciliation Bill: issue brief, by Jack Taylor. Updated regularly.	IB95113
Rollover of gain on the sale of a principal residence, by Louis Alan Talley. Oct. 4, 1995. 5 p.	95-1018 EPW
Social security: repeal of 1993 provision that increased taxation of benefits; issue brief, by Geoffrey C. Kollman. Updated regularly.	IB94056
Student loan tax deduction in reconciliation bill, by Bob Lyke and Margot Schenet. Updated Dec. 5, 1995. 2 p.	95-1099
Some economic issues associated with the current tax cut debate, by Gregg A. Esenwein. Jan. 25, 1995. 6 p.	95-194 E
The Targeted Job Tax Credit, 1978-1994, by Linda Levine. Sept. 19, 1995. 21 p.	95-981 E
Targeted job tax credit: prospects in the 104th Congress; issue brief, by Linda Levine. Updated regularly.	IB95005
Tax exclusion of gain from sale of a primary residence, by Louis Alan Talley. Oct. 6, 1995. 5 p.	95-1022 E
Tax incentives for alcohol fuels, by Salvatore Lazzari. Feb. 9, 1995. 6 p.	95-261 E
Tax incentives for elderly home care, by Louis Alan Talley. Revised Sept. 15, 1993. 6 p.	93-805 E
Tax incentives to train or retrain the work force, by Nonna A. Noto and Louis Alan Talley. Updated Oct. 16, 1995. 9 p.	95-1042 E

Tax proposals for in-home care of the elderly, by Louis Alan Talley. Nov. 28, 1995. 9 p.	95-1149 E
Tax proposals in the President's FY1996 budget: issue brief, by Salvatore Lazzari. Updated regularly.	IB95072
Tax proposals - 104th Congress: info pack. Prepared by the Congressional Reference Division. Updated as needed.	IP501T
Tax provisions affecting senior citizens, by Louis Alan Talley and Jack Taylor. Apr. 20, 1995. 11 p.	95-513 E
Tax treatment of group legal services plan, by Louis Alan Talley. Nov. 3, 1995. 5 p.	95-1092 E
Taxation of life insurance companies: policyholder dividends and section 809, by Jack Taylor. June 5, 1995. 9 p.	95-678 E
Taxes to finance Superfund, by Salvatore Lazzari. June 23, 1994. 6 p.	94-519 E
Tuition tax deduction: issues raised by the President's proposal, by Bob Lyke. Jan. 23, 1995. 6 p.	95-186 EPW
Value-added tax as a new revenue source: issue brief, by James M. Bickley. Updated regularly.	IB91078
Value-added tax: concepts, policy issues, and OECD experiences, by James M. Bickley. Apr. 17, 1995. 60 p.	95-500 E
A Value-added tax contrasted with a national sales tax: issue brief, by James M. Bickley. Updated regularly.	IB92069