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113TH CONGRESS, 2ND SESSION

THOMAS A. BARTHOLD  
CHIEF OF STAFF

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## Congress of the United States

JOINT COMMITTEE ON TAXATION

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APR 29 2014

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Honorable Darrell Issa  
U.S. House of Representatives  
2347 Rayburn HOB  
Washington, D.C. 20515

Dear Mr. Issa:

This letter is in response to your request dated February 11, 2014, for an updated estimate of the number of taxpayers with a change in tax status as a result of receiving the new Premium Assistance Credit. We first provided you with a similar set of these estimates in September, 2011. In particular, among returns expected to receive the Premium Assistance Credit, you requested an estimate of the number of returns, by filing status, which would have:

- a positive liability before and after the credit,
- a positive liability before the credit but zero or negative liability after the credit,
- a zero liability before the credit and a negative liability after the credit, and
- a negative liability before and after the credit.

In your September 2011 request, you asked for this distribution of returns under current law and current policy. At that time, "current policy" reflected the assumption that the provisions of the Economic Growth and Tax Relief Act of 2001 ("EGTRRA") and the Jobs and Growth Tax Relief Reconciliation Act of 2003 ("JGTRRA") would be permanently extended. With the passage of the American Taxpayer Relief Act of 2012 ("ATRA"), "current policy" is no longer relevant. Based on a conversation with Brian Blase, we are only providing estimates of the number returns who will receive a Premium Assistance Credit under current law. The table below shows the counts of returns in each of the categories under current law for tax years 2014 to 2024.

I hope this information is helpful to you. If we can be of further assistance in this matter, please let me know.

Sincerely,



Thomas A. Barthold

**Estimated Counts Of Returns Receiving The Premium Assistance Credit And Resulting Change In Tax Status:  
By Filing Status and Tax Year (Values Are Millions of Returns)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>All Filing Statuses</b>											
Number of non-dependent returns, filers and non-filers, Total .....	166.9	168.0	169.1	170.0	170.7	171.7	172.7	173.6	174.5	175.4	176.4
Number receiving assistance credit, Total .....	4.9	8.7	14.0	13.9	14.1	13.7	13.7	13.6	13.5	13.2	12.9
Number with positive income tax liability before and after credit .....	0.6	1.3	1.7	1.6	1.6	1.5	1.5	1.4	1.3	1.2	1.2
Number with positive income tax liability before credit but zero or negative liability after credit .....	1.8	3.5	6.2	6.1	6.6	6.5	6.5	6.5	6.4	6.4	6.1
Number with zero income tax liability before credit .....	0.3	0.5	0.9	0.9	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Number with negative income tax liability before credit .....	2.2	3.5	5.2	5.2	4.5	4.4	4.5	4.5	4.4	4.4	4.3
<b>Single filers</b>											
Number of non-dependent returns, filers and non-filers, Total .....	83.0	83.0	82.9	82.9	82.6	82.7	82.7	82.7	82.7	82.6	82.6
Number receiving assistance credit, Total .....	2.5	4.5	6.9	6.6	6.6	6.5	6.4	6.3	6.2	6.0	5.8
Number with positive income tax liability before and after credit .....	0.5	0.9	1.3	1.2	1.2	1.1	1.1	1.0	0.9	0.9	0.8
Number with positive income tax liability before credit but zero or negative liability after credit .....	1.3	2.4	4.0	3.8	4.1	4.0	3.9	3.9	3.8	3.8	3.6
Number with zero income tax liability before credit .....	0.2	0.3	0.5	0.4	0.8	0.7	0.7	0.7	0.7	0.7	0.7
Number with negative income tax liability before credit .....	0.5	0.9	1.2	1.2	0.6	0.6	0.7	0.7	0.7	0.7	0.7

**Estimated Counts Of Returns Receiving The Premium Assistance Credit And Resulting Change In Tax Status:  
By Filing Status and Tax Year (Values Are Millions of Returns)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Joint Filers (including married filing separate and widowers)</b>											
Number of non-dependent returns, filers and non-filers, Total .....	60.8	61.6	62.4	63.2	63.8	64.5	65.2	65.9	66.6	67.2	67.9
Number receiving assistance credit, Total .....	0.7	1.6	3.3	3.2	3.3	3.2	3.2	3.2	3.2	3.1	3.1
Number with positive income tax liability before and after credit .....	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Number with positive income tax liability before credit but zero or negative liability after credit .....	0.3	0.7	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Number with zero income tax liability before credit .....	0.1	0.1	0.3	0.4	0.5	0.5	0.4	0.5	0.5	0.5	0.5
Number with negative income tax liability before credit .....	0.3	0.6	1.2	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0
<b>Head of Household Filers</b>											
Number of non-dependent returns, filers and non-filers, Total .....	23.1	23.4	23.7	24.0	24.3	24.5	24.8	25.1	25.3	25.6	25.8
Number receiving assistance credit, Total .....	1.7	2.5	3.9	4.1	4.2	4.1	4.1	4.1	4.1	4.1	4.0
Number with positive income tax liability before and after credit .....	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Number with positive income tax liability before credit but zero or negative liability after credit .....	0.2	0.4	0.8	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1
Number with zero income tax liability before credit .....	[1]	[1]	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Number with negative income tax liability before credit .....	1.4	1.9	2.8	2.9	2.8	2.8	2.8	2.8	2.7	2.7	2.7

**NOTE:** Numbers may not add due to rounding

[1] Less than 50,000 returns