

	A	B	C	D	E	F	G	H
1	<b>HF 1231 (Paymar): Governor's Tax Recommendations - GENERAL FUND Impact</b>							
2	Based on the 2011 February Forecast							
3								
4		<b>Effective</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2012-13</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2014-15</b>
5	<b>Individual Income Tax:</b>							
8	New Top Income Tax Bracket at 10.95%, Starting at \$150,000 for Married Joint filers	TY 2011	\$ 1,112,200	\$ 930,000	\$ 2,042,200	\$ 907,000	\$ 962,500	\$ 1,869,500
9	Part-Year Residency Income Tax Law Modification	TY 2011	\$ 15,000	\$ 15,000	\$ 30,000	\$ 15,000	\$ 15,000	\$ 30,000
10	Repeal Section 125 Health Insurance Credit	TY 2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Non-Resident Entertainer Tax Changes	TY 2012	\$ -	\$ 28	\$ 28	\$ 30	\$ 31	\$ 61
12	Increase the First Tier for the R&D Tax Credit from 10% to 15%	TY 2011	\$ (600)	\$ (700)	\$ (1,300)	\$ (800)	\$ (800)	\$ (1,600)
13								
14	Sub Total:		\$ 1,126,600	\$ 944,328	\$ 2,070,928	\$ 921,230	\$ 976,731	\$ 1,897,961
16								
17	<b>Corporate Franchise Tax:</b>							
20	Repeal Foreign Operating Corporations (FOCS)	TY 2011	\$ 43,800	\$ 31,700	\$ 75,500	\$ 32,600	\$ 33,600	\$ 66,200
21	Repeal Foreign Royalties (FRS) Subtraction	TY 2011	\$ 91,700	\$ 65,700	\$ 157,400	\$ 67,100	\$ 69,900	\$ 137,000
22	<i>FOC- FRS Subtraction Interaction</i>		\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 2,000	\$ 4,000
23	Unitary Business Sales Attributable to MN	TY 2011	\$ 26,000	\$ 20,000	\$ 46,000	\$ 20,000	\$ 20,000	\$ 40,000
24	Repeal Exemption for Insurance Companies (TY 2011)	TY 2011	\$ 10,000	\$ 7,400	\$ 17,400	\$ 7,600	\$ 7,900	\$ 15,500
25	Index Minimum Fees	TY 2011	\$ 7,100	\$ 7,100	\$ 14,200	\$ 7,100	\$ 7,100	\$ 14,200
26	Foreign Partnership Income Conformity	TY 2012	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 6,000
27	Exclude REIT Dividends from the Dividend Received Deduction	TY 2012	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000
28	Clarify R&D Credit Base Period Documentation	TY 2011	\$ (200)	\$ (200)	\$ (400)	\$ (200)	\$ (200)	\$ (400)
29	Adoption of Economic Substance Test	TY 2011	\$ 100	\$ 300	\$ 400	\$ 700	\$ 1,000	\$ 1,700
30	Increase the First Tier for the R&D Tax Credit from 10% to 15%	TY 2011	\$ (11,400)	\$ (9,100)	\$ (20,500)	\$ (9,400)	\$ (9,700)	\$ (19,100)
31								
32	Sub Total:		\$ 169,100	\$ 128,900	\$ 298,000	\$ 131,500	\$ 135,600	\$ 267,100
34								
35	<b>Individual &amp; Corporate Franchise Tax:</b>							
37	Federal Conformity to Most Provisions since March 30, 2010 (See Detailed Spreadsheet for Recs for FY 2011)	Various	\$ (41,640)	\$ 5,410	\$ (36,230)	\$ 22,460	\$ (14,420)	\$ 8,040
38								

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2	Based on the 2011 February Forecast							
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4		<b>Effective</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2012-13</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2014-15</b>
39	<b>Estate Tax:</b>							
42	Impose Tax on Non-Resident Decedents with Real & Tangible Personal Property in MN	TY 2011	\$ 5,400	\$ 7,600	\$ 13,000	\$ 7,900	\$ 8,300	\$ 16,200
44								
45	<b>Sales and Use Tax:</b>							
48	Affiliate Nexus & Remote Sellers	FY 2012	\$ 4,800	\$ 5,750	\$ 10,550	\$ 6,320	\$ 6,960	\$ 13,280
49	Exempt Ring Tones	FY 2012	\$ (200)	\$ (210)	\$ (410)	\$ (200)	\$ (190)	\$ (390)
50	Parallel Taxation of Direct Satellite Services	FY 2012	\$ 1,070	\$ 1,240	\$ 2,310	\$ 1,310	\$ 1,390	\$ 2,700
51	On-line Travel Lodging Reservations Law Clarification	FY 2012	\$ 4,000	\$ 4,550	\$ 8,550	\$ 4,700	\$ 4,800	\$ 9,500
52	Expand Base - Event Admissions	FY 2012	\$ 3,400	\$ 3,500	\$ 6,900	\$ 3,600	\$ 3,700	\$ 7,300
53	Expand Base - Parallel Taxation of Remote Access Software	FY 2012	\$ 1,400	\$ 2,000	\$ 3,400	\$ 2,500	\$ 3,100	\$ 5,600
54	Sourcing Rules for Florists	FY 2012	\$ 47	\$ 53	\$ 100	\$ 54	\$ 55	109
55	Exemption for Emergency Response Vehicle Tax Broadened	FY 2012						
56	Increase the Rental Motor Vehicle Tax by 1% to 7.2% *	FY 2012			\$ -			\$ -
57								
58	<b>Sub Total:</b>		\$ 14,517	\$ 16,883	\$ 31,400	\$ 18,284	\$ 19,815	38,099
60								
61	<b>State Property Tax:</b>							
64	Impose a Statewide Tax on Residential Property valued over \$1 million	PY 2011	\$ 22,166	\$ 44,713	\$ 66,879	\$ 45,583	\$ 46,650	92,233
65	Reduction in Existing State Property Tax on Seasonal Rec Property	PY 2011	\$ (440)	\$ (888)	\$ (1,328)	\$ (905)	\$ (926)	(1,831)
66	Income Tax Interaction with New Statewide Property Tax		\$ -	\$ (2,839)	\$ (2,839)	\$ (2,790)	\$ (2,850)	(5,640)
67								
68	<b>Sub Total:</b>		\$ 21,726	\$ 40,986	\$ 62,712	\$ 41,888	\$ 42,874	84,762
70								
71	<b>Other Tax &amp; Non-Tax Initiatives:</b>							
72	Repeal Credit for Cigarette and Tobacco Bad Debt	FY 2012	\$ 20	\$ 85	\$ 105	\$ 85	\$ 85	\$ 170
73	Federal Non Admitted Insurance Conformity (NRRRA)	FY 2012	\$ 400	\$ 900	\$ 1,300	\$ 900	\$ 900	\$ 1,800
74								

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2	Based on the 2011 February Forecast							
3								
4		<b>Effective</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2012-13</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2014-15</b>
75	Subtotal		\$ 420	\$ 985	\$ 1,405	\$ 985	\$ 985	\$ 1,970
76	<b>Total - Gen Fund Tax Revenue Recommendations by the Gov</b>		<b>\$ 1,296,123</b>	<b>\$ 1,145,092</b>	<b>\$ 2,441,215</b>	<b>\$ 1,144,247</b>	<b>\$ 1,169,885</b>	<b>\$ 2,314,132</b>
77	Total - Current Law General Fund Tax and Non Tax Revenue Base				<b>\$ 32,330,312</b>			<b>\$ 34,799,791</b>
79	* Governor recommends transferring this revenue to the special revenue fund for MN Tourism expenditures.							

	A	B	C	D	E	F	G	H
1	<b>(HF 1231) Paymar: Governor's - - Non General Fund Impact (Dollars in thousands)</b>							
2	Source: MMB Document, Biennial Budget Documents, February 2011							
3	<b>Current Forecast Window</b>							
4		<b>Fund</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2012-13</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2014-15</b>
5	<b>Individual Income Tax:</b>							
6	<b>Recommendations</b>							
7	Repeal Section 125 Health Insurance Credit	HCAF	\$ -	\$ 55	\$ 55	\$ 60	\$ 65	\$ 125
8								
9								
10	<b>Sales and Use Tax:</b>							
11	Affiliate Nexus & Remote Sellers	Legacy	\$ 280	\$ 330	\$ 610	\$ 370	\$ 370	\$ 740
12	Exempt Ring Tones	Legacy	\$ (10)	\$ (12)	\$ (22)	\$ (10)	\$ (10)	\$ (20)
13	Parallel Taxation of Direct Satellite Services	Legacy	\$ 60	\$ 70	\$ 130	\$ 75	\$ 80	\$ 155
14	On-line Travel Lodging Reservations Law Clarification	Legacy	\$ 200	\$ 250	\$ 450	\$ 300	\$ 300	\$ 600
15	Expand Base - Event Admissions	Legacy	\$ 200	\$ 200	\$ 400	\$ 210	\$ 210	\$ 420
16	Expand Base - Parallel Taxation of Remote Access Software	Legacy	\$ 80	\$ 110	\$ 190	\$ 140	\$ 180	\$ 320
17	Sourcing Rules for Florists	Legacy	\$ 3	\$ 3	\$ 6	\$ 3	\$ 3	6
18	Exemption for Emergency Response Vehicle Tax Broadened	HUTDF	\$ (9)	\$ (9)	\$ (18)	\$ (9)	\$ (9)	(18)
19	Exemption for Emergency Response Vehicle Tax Broadened	Transit	\$ (6)	\$ (6)	\$ (12)	\$ (6)	\$ (6)	(12)
20	Increase the Rental Motor Vehicle Tax by 1% to 7.2% *	Special Revenue	\$ 2,100	\$ 2,400	\$ 4,500	\$ 2,500	\$ 2,600	\$ 5,100
21	<b>Sub Total:</b>		\$ 2,898	\$ 3,336	\$ 6,234	\$ 3,573	\$ 3,718	7,291
22								
23	<b>Other Tax &amp; Non-Tax Initiatives:</b>							
24	Repeal Credit for Cigarette and Tobacco Bad Debt	HIF	\$ 20	\$ 75	\$ 95	\$ 75	\$ 75	\$ 150
25	Subtotal		\$ 20	\$ 75	\$ 95	\$ 75	\$ 75	\$ 150
26								
27	<b>Total - Non Gen Fund</b>		<b>\$ 2,918</b>	<b>\$ 3,466</b>	<b>\$ 6,384</b>	<b>\$ 3,708</b>	<b>\$ 3,858</b>	<b>\$ 7,566</b>
28	Subtotal - Legacy		\$ 813	\$ 951	\$ 1,764	\$ 1,088	\$ 1,133	\$ 2,221
29	Subtotal - Health Care Access Fund (HCAF)		\$ -	\$ 55	\$ 55	\$ 60	\$ 65	\$ 125
30	Subtotal - Special Revenue		\$ 2,100	\$ 2,400	\$ 4,500	\$ 2,500	\$ 2,600	\$ 5,100
31	Subtotal - Highway User Tax Distribution Fund (HUTDF) & Transit Funds		\$ (9)	\$ (9)	\$ (18)	\$ (9)	\$ (9)	\$ (18)
32	Subtotal - Transit Funds		\$ (6)	\$ (6)	\$ (12)	\$ (6)	\$ (6)	\$ (12)
33	Subtotal - Health Impact Fund (HIF)		\$ 20	\$ 75	\$ 95	\$ 75	\$ 75	\$ 150

	F	G	H	I	J	K	L	M	N
1	<b>HF 1231 (Paymar) - Governor's Federal Tax Conformity Recommendations - GENERAL FUND Impact after Passage of Ch. 8 (Dollars in 000s)</b>								
2	<b>General Fund Tax Revenue Changes</b>								
3	<b>(Negative numbers represent revenue reductions or expenditures.)</b>								
4	<b>Description</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
5									
6	<b>Federal Update: The Patient Protection &amp; Affordable Care Act &amp; The Reconciliation Act (Public Law 111-152)</b>								
7	For the Itemized Deduction for Medical Expenses, Increases AGI Floor from 7.5% to 10% (1/1/13) *	0	0	0	0	0	7,900	8,300	16,200
8	Income Exclusion for Specified Indian Tribes Health Benefits (3/24/10)	0	(Negligible)	Negligible	Negligible	(Negligible)	Negligible	Negligible	(Negligible)
9	Exclusion Under State Loan Forgiveness Programs for Certain Health Professions (Retroactive to 1/1/09)	(80)	(80)	(60)	(60)	(120)	(60)	(60)	(120)
10	Exclusion for Employer-Provided Adoption Assistance: Increase Maximum, Extend for One Year (tax year 2011)	(150)	(150)	(150)	0	(150)	0	0	0
11	Health Benefits to Children up to Age 26: Exclusion for Employer-Provided Amounts, Deduction for Self-Employed Persons	(1,700)	(1,700)	(3,900)	(4,200)	(8,100)	(5,000)	(6,500)	(11,500)
12	<b>Health Care Bills Total (Individual Income &amp; Corporate Franchise Tax)</b>	<b>(1,930)</b>	<b>(1,930)</b>	<b>(4,110)</b>	<b>(4,260)</b>	<b>(8,370)</b>	<b>2,840</b>	<b>1,740</b>	<b>4,580</b>
13									
14									
15	<b>Federal Update: The Small Business Jobs Act (Public Law 111-240)</b>								
16	Individual Income Tax Provisions:								
17	Reduce from 10 to 5 Years the Recognition Period for Built-In Gains Tax (tax year 2012)	(100)	(100)	(250)	0	(250)	0	0	0
18	Increase Section 179 Expensing Limits and Expand Eligible Property, with 80% Add back and 5-Year Recovery (tax year 2011)	(100)	(100)	1,300	3,750	5,050	200	(1,600)	(1,400)
19	Remove Cellular Phones from Listed Property	0	0	(120)	(125)	(245)	(140)	(150)	(290)
20	Permit Partial Annuity Payments of a Nonqualified Annuity Contract (1/1/11)	0	0	100	175	275	275	400	675
21	Individual Income Tax Provisions	(200)	(200)	1,030	3,800	4,830	335	(1,350)	(1,015)
22									

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2	<b>General Fund Tax Revenue Changes</b>								
3	<b>(Negative numbers represent revenue reductions or expenditures.)</b>								
4	<b>Description</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
23	Corporate Tax Provisions:								
24	Increase Section 179 Expensing Limits and Expand Eligible Property, with 80% Add back and 5-Year Recovery (tax year 2011)	(25)	(25)	600	1,580	2,180	100	(700)	(600)
25	Source Rules for Income on Guarantees	250	250	600	600	1,200	600	600	1,200
26	Corporate Tax Provisions	225	225	1,200	2,180	3,380	700	(100)	600
27	<b>Small Business Jobs Act Total (Individual Income &amp; Corporate Franchise Tax)</b>	25	25	2,230	5,980	8,210	1,035	(1,450)	(415)
28									
29									
30	<b>Federal Update: The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (TRUIRJCA)</b>								
31	Individual Income Tax Provisions:								
32	Repeal overall limitation on itemized deductions and phase-out of personal exemptions (tax year 2011, 2012)	0	0			0	0	0	0
33	Increase the Standard Deduction for Married Filers (tax years 2011 and 2012)		0			0	0	0	0
34	For education savings accounts, increase contribution limit and other changes	0	0	(100)	(100)	(200)	0	0	0
35	Exclusion of Employer-Provided Education Assistance	(3,100)	(3,100)	(6,300)	(3,200)	(9,500)	0	0	0
36	For the student loan interest deduction, increase the income phase-out (tax year 2011, 2012)	0	0	(5,900)	(5,300)	(11,200)	0	0	0
37	Exclusion for awards under the national health service corps scholarship program and similar programs (tax years 2011, 2012)	0	0	(100)	(100)	(200)	0	0	0
38	For the dependent care credit, increase eligible expenses and credit rate that affect the state credit (tax years 2011, 2012)	0	0	(2,300)	(2,300)	(4,600)	0	0	0

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2	<b>General Fund Tax Revenue Changes</b>								
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4	<b>Description</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
39	Extend and increase the exclusion for employer-provided adoption assistance (tax year 2012)	0	0	(100)	(100)	(200)	0	0	0
40	50% Bonus depreciation with 80% add back and 5 year recovery (tax year 2012)	(1,500)	(1,500)	1,200	9,300	10,500	4,900	(4,300)	600
41	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	0	0	(50)	800	750	2,200	75	2,275
42	Suspension of 100% of net income limit on percentage depletion for oil and natural gas from marginal properties. (tax years 2011)	(5)	(5)	(25)	0	(25)	0	0	0
43	Deduction for Educator Classroom Expenses (tax year 2011)	0	0	(1,100)	0	(1,100)	0	0	0
44	Special rule for contribution of qualified conservation property (tax year 2011)	(50)	(50)	(200)	0	(200)	0	0	0
45	Deduction for qualified tuition and related expenses (tax year 2011)	0	0	(4,500)	0	(4,500)	0	0	0
46	Tax-free IRA Distributions, up to \$100,000 to certain public charities for individuals age 70.5 and older (tax year 2011)	(300)	(300)	(1,340)	(70)	(1,410)	(70)	(80)	(150)
47	Parity for exclusion for employer provided mass trinity and parking benefits (tax year 2011)	(Negligible)	(Negligible)	0	0	0	0	0	0
48	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2011)	(100)	(100)	(300)	(300)	(600)	(300)	(300)	(600)
49	Accelerated depreciation for business property on Indian reservations (tax year 2011)	(25)	(25)	(60)	10	(50)	20	30	50
50	Enhanced charitable contribution deduction of food inventory by other than c corporations (tax years 2010)	(50)	(50)	(250)	0	(250)	0	0	0
51	Special expensing rules for certain film and television productions ( tax years 2011)	(50)	(50)	(290)	45	(245)	40	35	75
52	Expensing of Brownfield's Environmental Remediation costs (tax year 2011)	(100)	(100)	(630)	45	(585)	60	60	120
53	Treatment of certain dividends or regulated investment companies (tax year 2011)	(50)	(50)	(400)	0	(400)	0	0	0
54	Basis adjustment to S corporation stock for charitable contributions of property (tax year 2011)	(70)	(70)	(90)	(10)	(100)	(10)	(10)	(20)

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4	<b>Description</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
55	Premiums for mortgage insurance deductible as qualified residence interest (tax year 2011)	(500)	(500)	(1,500)	0	(1,500)	0	0	0
56	Exclusion of 100% of gain on certain small business tock (must be acquired in tax year 2011)	0	0	0	0	0	0	0	0
57	For working family credit, increase the phase-out range for married joint filers by \$3,000, Indexed (tax year 2011)	0	0	(10,100)	(10,300)	(20,400)	0	0	0
58	For the working family credit, increase the phase-out range for married joint filers by and \$2,000 to \$5,000, indexed (tax year 2011)	0	0	(5,700)	(6,100)	(11,800)	0	0	0
59	Individual Income Tax Provisions	(5,900)	(5,900)	(40,135)	(17,680)	(57,815)	6,840	(4,490)	2,350
60									
61	Corporate Tax Provisions:								
62	50% Bonus depreciation with 80% addback and 5 year recovery (tax year 2012)	(3,500)	(3,500)	2,700	21,550	24,250	11,500	(9,900)	1,600
63	Increased Section 179 Expensing, with 80% Add back and 5-Year Recovery (tax year 2012)	0	0	(10)	200	190	600	20	620
64	15-Year straight-line depreciation for leasehold, restaurant, and retail improvements and new restaurants (tax year 2011)	(100)	(100)	(500)	(500)	(1,000)	(500)	(500)	(1,000)
65	Accelerated depreciation for business property on Indian reservations (tax year 2011)	(25)	(25)	(50)	10	(40)	20	30	50
66	Enhanced charitable contribution deduction of book inventory to public schools (tax year 2011)	(10)	(10)	(70)	0	(70)	0	0	0
67	Enhanced charitable contribution deduction for computer inventory for educational purposes (tax years 2011)	(100)	(100)	(400)	0	(400)	0	0	0
68	Election to expense mine safety equipment (tax year 2011)	(5)	(5)	(10)	Negligible	(10)	Negligible	Negligible	Negligible
69	Special expensing rules for certain film and television productions ( tax years 2011)	(100)	(100)	(235)	40	(195)	35	30	65
70	Expensing of Brownfield's Environmental Remediation costs (tax year 2011)	(200)	(200)	(950)	70	(880)	90	100	190

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4	<b>Description</b>	<b>FY 11</b>	<b>FY 10-11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 12-13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 14-15</b>
71	Treatment of certain payments to controlling exempt organizations for the unrelated business income tax (tax year 2011)	0	0	(100)	0	(100)	0	0	0
72	Exception under subpart F for active financing income (tax year 2011)		0		0	0	0	0	0
73	Corporate Tax Provisions	(4,040)	(4,040)	375	21,370	21,745	11,745	(10,220)	1,525
74	<b>TRUIRJCA Act Total (Individual Income &amp; Corporate Franchise Tax)</b>	(9,940)	(9,940)	(39,760)	3,690	(36,070)	18,585	(14,710)	3,875
75									
76	<b>All Federal Conformity Acts - Grand Total</b>	<b>(11,845)</b>	<b>(11,845)</b>	<b>(41,640)</b>	<b>5,410</b>	<b>(36,230)</b>	<b>22,460</b>	<b>(14,420)</b>	<b>8,040</b>
77									