

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

| | | |
|--|---|--------------------------|
| _____ |) | |
| UNITED STATES HOUSE OF REPRESENTATIVES, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Case No. 14-cv-01967-RMC |
| |) | |
| SYLVIA MATHEWS BURWELL, |) | |
| in her official capacity as Secretary of the United States |) | |
| Department of Health and Human Services, et al., |) | |
| |) | |
| Defendants. |) | |
| _____ |) | |

EXHIBIT L

FISCAL YEAR 2015

APPENDIX

BUDGET OF THE U.S. GOVERNMENT



OFFICE OF MANAGEMENT AND BUDGET
BUDGET.GOV



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PAYMENT WHERE ADOPTION CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

| Identification code 20-0950-0-1-609 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Direct program activity | 143 | 20 | ..... |
| 0900 Total new obligations (object class 41.0) | 143 | 20 | ..... |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | 143 | 20 | ..... |
| 1260 Appropriations, mandatory (total) | 143 | 20 | ..... |
| 1930 Total budgetary resources available | 143 | 20 | ..... |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | 143 | 20 | ..... |
| 3020 Outlays (gross) | -143 | -20 | ..... |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | 143 | 20 | ..... |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 143 | 20 | ..... |
| 4180 Budget authority, net (total) | 143 | 20 | ..... |
| 4190 Outlays, net (total) | 143 | 20 | ..... |

The Patient Protection and Affordable Care Act (PPACA) of 2010 (Public Law 111-148), Section 10909, modified the existing adoption credit to make it a refundable credit for two years (2010 and 2011). The refundability provision has expired and the adoption credit is again limited to tax liability. No outlays are expected from this account in 2015.

THERAPEUTIC DISCOVERY PROGRAM GRANTS AND ADMINISTRATION

Program and Financing (in millions of dollars)

| Identification code 20-0952-0-1-552 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Direct program activity | 1 | ..... | ..... |
| 0900 Total new obligations (object class 41.0) | 1 | ..... | ..... |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | 1 | ..... | ..... |
| 1260 Appropriations, mandatory (total) | 1 | ..... | ..... |
| 1930 Total budgetary resources available | 1 | ..... | ..... |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | 1 | ..... | ..... |
| 3020 Outlays (gross) | -1 | ..... | ..... |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | 1 | ..... | ..... |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 1 | ..... | ..... |
| 4180 Budget authority, net (total) | 1 | ..... | ..... |
| 4190 Outlays, net (total) | 1 | ..... | ..... |

The Patient Protection and Affordable Care Act (PPACA) of 2010 (Public Law 111-148), Section 9023, provided tax credits and grants to qualifying entities that show significant potential to produce new and cost-saving therapies, support U.S. jobs, and increase U.S. competitiveness. Credits and grants are for qualifying investments made during a taxable year beginning in 2009 or 2010. The total amount of credits and grants that may be al-

located under the program shall not exceed \$1,000,000,000 for the 2-year period beginning with 2009. This account also includes the administrative costs of carrying out the program, which constitute the projected account activity in 2014. The program has expired and no outlays are expected from this account in 2015.

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

Program and Financing (in millions of dollars)

| Identification code 20-0904-0-1-908 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Direct program activity | 2,803 | 3,280 | 3,478 |
| 0900 Total new obligations (object class 43.0) | 2,803 | 3,280 | 3,478 |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | 2,803 | 3,280 | 3,478 |
| 1260 Appropriations, mandatory (total) | 2,803 | 3,280 | 3,478 |
| 1930 Total budgetary resources available | 2,803 | 3,280 | 3,478 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | 2,803 | 3,280 | 3,478 |
| 3020 Outlays (gross) | -2,803 | -3,280 | -3,478 |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | 2,803 | 3,280 | 3,478 |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | 2,803 | 3,280 | 3,478 |
| 4180 Budget authority, net (total) | 2,803 | 3,280 | 3,478 |
| 4190 Outlays, net (total) | 2,803 | 3,280 | 3,478 |

Under certain circumstances, as provided in 26 U.S.C. 6611, interest is paid on Internal Revenue collections that must be refunded. The Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97-248) provides for daily compounding of interest. Under the Tax Reform Act of 1986 (Public Law 99-514), interest paid on Internal Revenue collections will equal the Federal short-term rate plus two percentage points, with such rate to be adjusted quarterly.

REFUNDABLE PREMIUM TAX CREDIT AND COST SHARING REDUCTIONS

Program and Financing (in millions of dollars)

| Identification code 20-0949-0-1-551 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Obligations by program activity: | | | |
| 0001 Premium assistance tax credit | | 34,018 | 55,135 |
| 0002 Advanced cost sharing reductions | | 2,730 | 4,947 |
| 0900 Total new obligations (object class 41.0) | | 36,748 | 60,082 |
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1200 Appropriation | | 36,748 | 60,082 |
| 1260 Appropriations, mandatory (total) | | 36,748 | 60,082 |
| 1930 Total budgetary resources available | | 36,748 | 60,082 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3010 Obligations incurred, unexpired accounts | | 36,748 | 60,082 |
| 3020 Outlays (gross) | | -36,748 | -60,082 |
| Budget authority and outlays, net: | | | |
| Mandatory: | | | |
| 4090 Budget authority, gross | | 36,748 | 60,082 |

REFUNDABLE PREMIUM TAX CREDIT AND COST SHARING
REDUCTIONS—Continued
Program and Financing—Continued

| Identification code 20-0949-0-1-551 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | | 36,748 | 60,082 |
| 4180 Budget authority, net (total) | | 36,748 | 60,082 |
| 4190 Outlays, net (total) | | 36,748 | 60,082 |

The Patient Protection and Affordable Care Act (PPACA) of 2010 (Public Law 111-148) established the Refundable Premium Tax Credit. This credit is an advanceable, refundable tax credit designed to help eligible individuals and families with low or moderate income afford health insurance purchased through the Health Insurance Marketplace, also known as the Exchange, beginning in 2014. The credit can be paid in advance to the taxpayer's insurance company to lower the monthly premiums, or it can be claimed when a taxpayer files their income tax return for the year. If the credit is paid in advance, the taxpayer must reconcile the amount paid in advance with the actual credit computed on the tax return.

Section 1402 of PPACA provides for reductions in cost sharing for certain individuals enrolled in qualified health plans purchased on the Exchanges. The reduction in cost sharing will first be achieved by reducing applicable out-of-pocket limits under Section 1302 of PPACA. An additional reduction will be allowed for lower income insured individuals and special rules will apply for Indians.

Section 1412 of the PPACA provides for advance payments of the premium tax credit and cost-sharing reductions.

IRS MISCELLANEOUS RETAINED FEES

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 20-5432-0-2-803 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| 0100 Balance, start of year | | 2 | 3 |
| Receipts: | | | |
| 0200 Enrolled Agent Fee Increase, IRS Miscellaneous Retained Fees | 6 | 8 | 7 |
| 0201 Tax Preparer Registration Fees, IRS Miscellaneous Retained Fees | 37 | 36 | 36 |
| 0220 New Installment Agreements, IRS Miscellaneous Retained Fees | 154 | 148 | 149 |
| 0221 Restructured Installment Agreements, IRS Miscellaneous Retained Fees | 40 | 42 | 45 |
| 0222 General User Fees, IRS Miscellaneous Retained Fees | 113 | 96 | 99 |
| 0223 Photocopying Fees, IRS Miscellaneous Retained Fees | 5 | 4 | 4 |
| 0299 Total receipts and collections | 355 | 334 | 340 |
| 0400 Total: Balances and collections | 355 | 336 | 343 |
| Appropriations: | | | |
| 0500 IRS Miscellaneous Retained Fees | -355 | -334 | -340 |
| 0501 IRS Miscellaneous Retained Fees | | -2 | |
| 0502 IRS Miscellaneous Retained Fees | 2 | 3 | |
| 0599 Total appropriations | -353 | -333 | -340 |
| 0799 Balance, end of year | 2 | 3 | 3 |

Program and Financing (in millions of dollars)

| Identification code 20-5432-0-2-803 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 353 | 313 | 152 |
| 1010 Unobligated balance transfer to other accts [20-0912] | -190 | -196 | -95 |
| 1010 Unobligated balance transfer to other accts [20-0919] | -125 | -103 | -50 |
| 1010 Unobligated balance transfer to other accts [20-0913] | -20 | -14 | -7 |
| 1050 Unobligated balance (total) | 18 | | |

Budget authority:

| | | | |
|--|-----|------|------|
| Appropriations, discretionary: | | | |
| 1120 Appropriations transferred to other accts [20-0919] | -58 | -179 | -205 |
| 1120 Appropriations transferred to other accts [20-0913] | | -2 | -12 |
| 1120 Appropriations transferred to other accts [20-0912] | | | -100 |
| 1160 Appropriation, discretionary (total) | -58 | -181 | -317 |
| Appropriations, mandatory: | | | |
| 1201 [-5432] | 355 | 334 | 340 |
| 1203 Appropriation (previously unavailable) | | 2 | |
| 1232 Appropriations and/or unobligated balance of appropriations temporarily reduced | -2 | -3 | |
| 1260 Appropriations, mandatory (total) | 353 | 333 | 340 |
| 1900 Budget authority (total) | 295 | 152 | 23 |
| 1930 Total budgetary resources available | 313 | 152 | 23 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 313 | 152 | 23 |

Budget authority and outlays, net:

| | | | |
|--|-----|------|------|
| Discretionary: | | | |
| 4000 Budget authority, gross | -58 | -181 | -317 |
| Mandatory: | | | |
| 4090 Budget authority, gross | 353 | 333 | 340 |
| 4180 Budget authority, net (total) | 295 | 152 | 23 |

As provided by law (26 U.S.C. 7801), the Secretary of the Treasury may establish new fees or raise existing fees for services provided by the Internal Revenue Service to increase receipts, where such fees are authorized by another law, and may spend the new or increased fee receipts to supplement appropriations made available to the IRS appropriations accounts. Funds in this account are transferred to other IRS appropriations accounts for expenditure.

GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 20-5080-0-2-808 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year | | | |
| Receipts: | | | |
| 0220 Gifts to the United States for Reduction of the Public Debt | 2 | 2 | 2 |
| 0400 Total: Balances and collections | 2 | 2 | 2 |
| Appropriations: | | | |
| 0500 Gifts to the United States for Reduction of the Public Debt | -2 | -2 | -2 |
| 0799 Balance, end of year | | | |

Program and Financing (in millions of dollars)

| Identification code 20-5080-0-2-808 | 2013 actual | 2014 est. | 2015 est. |
|--|-------------|-----------|-----------|
| Budgetary Resources: | | | |
| Budget authority: | | | |
| Appropriations, mandatory: | | | |
| 1201 Appropriation (special or trust fund) | 2 | 2 | 2 |
| 1236 Appropriations applied to repay debt | -2 | -2 | -2 |

As provided by law (31 U.S.C. 3113), the Secretary of the Treasury is authorized to accept conditional gifts to the United States for the purpose of reducing the public debt.

PRIVATE COLLECTION AGENT PROGRAM

Program and Financing (in millions of dollars)

| Identification code 20-5510-0-2-803 | 2013 actual | 2014 est. | 2015 est. |
|---|-------------|-----------|-----------|
| Budgetary Resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 10 | 10 | 10 |
| 1930 Total budgetary resources available | 10 | 10 | 10 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 10 | 10 | 10 |