Summary of Estimated Revenue Effect of Possible Alternatives

Tax Type	Tax Year 2006 Estimated Revenue Gain/(Loss)	Tax Year 2007 Estimated Revenue Gain/(Loss)
	In Millions	
Combined Reporting – Joyce	$144.1	$92.3
Combined Reporting – Finnigan	$196.8	$143.6
Combined Reporting – Joyce w/ Throwback	$177.1	$123.6
Separate Entity Corporate Income Tax • Single Sales For All Companies	$3.6	($10.5)
Combined Reporting – Joyce • Single Sales Apportionment For All Companies	$140.8	$67.3
Combined Reporting – Finnigan • Single Sales Apportionment For All Companies	$209.6	$135.0
Combined Reporting – Joyce w/ Throwback • Single Sales Apportionment For All Companies	$180.4	$110.4
Separate Entity Corporate Income Tax • Graduated Rate (7.0% Max)	($15.3)	($14.2)
Combined Reporting – Joyce • Graduated Rate (7.0% Max)	$142.6	$90.9
Combined Reporting – Finnigan • Graduated Rate (7.0% Max)	$195.3	$143.6
Combined Reporting – Joyce w/ Throwback • Graduated Rate (7.0% Max)	$175.5	$122.1
Gross Receipts Tax • 1.0% Flat Rate with 30% Deduction to Gross Receipts	$428.9	$475.8