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Summary

This report provides a select chronology and resource guide concerning congressional and presidential actions and documents pertaining to budget for FY2004, which runs from October 1, 2003 through September 30, 2004. The budget actions and documents referenced in this report relate to the President’s FY2004 budget submission, the FY2004 Congressional Budget Resolution (H.Con.Res 95), reconciliation legislation, debt-limit legislation, and FY2004 appropriation measures.

Examples of Internet connections to full-text material include CRS products on the budget process, reconciliation, and each of the 13 appropriations bills, as well as Congressional Budget Office (CBO) publications including the Budget and Economic Outlook: Fiscal Years 2004-2013, and General Accounting Office (GAO) reports such as Federal Debt: Answers to Frequently Asked Questions.


If Internet access is not available, addresses and phone numbers are listed for congressional committees and executive branch agencies mentioned in this report, and the sources of other publications are given.

This chronology will be updated as relevant events occur.

Introduction

This select chronology and resource guide provides information on congressional and presidential actions and also documents events concerning the FY2004 budget. It contains sequential sections on budget actions in FY2004 including the submission of the President’s budget in February, legislative action on the Congressional Budget Resolution passed in April 2004 (H.Con.Res. 95), budget reconciliation legislative action, and major legislative actions involving the 13 FY2004 appropriations bills and FY2004 supplemental appropriation measures.

This report also provides a section entitled “Where Can I Find ... on the Internet?” that includes entries for information via the Internet on appropriations bills, budget background, glossary information, costs estimates, federal debt, and financial statements. The appendix of this report provides telephone, address, and Internet contact information for resources related to FY2004 budget actions. See Table 1 for Web sites on budget legislation and CRS publications.

This report does not provide in-depth information on budget procedures involved in these actions. More detailed information on budget activities taking place in calendar year 2003 appears in CRS Report RL31754, Congressional Budget Actions in 2003, and in CRS reports on specific types of actions or procedures referred to in the “Selected CRS Products” section of this report.

Table 1: Basic Internet Resources on Budget Legislation

| For Legislation: | Congressional offices should use the Legislative Information Service (LIS) [http://www.congress.gov/]. |
| Public should use THOMAS [http://thomas.loc.gov/]. |

| Appropriations Status: | An overview and summary of the status of all appropriations bills, providing bill and public law numbers, dates of passage, votes, and hypertext links to full texts of the bills, public laws, and related reports, are available online to Members of Congress and their staff only. [http://www.crs.gov/products/appropriations/appover.shtml] |

| CRS Appropriations/Budget Products: | A CRS report on each of the 13 appropriations bills for FY2004 is available online for Members of Congress and their staffs only. [http://www.crs.gov/products/appropriations/apppage.shtml] |
See CRS Report 98-721, *Introduction to the Federal Budget Process*, for information on the congressional budget process timetable. Federal agency Internet sites are provided below. CRS publications may be obtained by congressional staff on the CRS Web site at [http://www.crs.gov].

Constituents do not have access to the electronic version of this report but may use the printed copy to obtain information on budget publications. Many of the listed publications and resources in this report may be obtained through THOMAS [http://thomas.loc.gov/], the public version of the legislative Web site, or other federal agency Web sites. Printed copies of many of the materials may also be found in libraries that are depositories for U.S. government publications. Addresses of depository libraries can often be obtained through a local library or from the office of Depository Services of the U.S. Government Printing Office, (202) 512-1119. Those with access to the Internet may prefer to get addresses from the GPO Access Web site’s Locate Federal Depository Libraries page, which can be searched by state or area code at [http://www.gpoaccess.gov/libraries.html].

**The President’s FY2004 Budget Submission**


The White House released the President’s FY2004 Budget submission on February 3, 2003. As required by law, the President submits his budget to Congress on or before the first Monday in February. The President’s FY2004 Budget was published in a six-volume set. Table 2 provides information on the content and availability of these volumes.
Table 2. The President’s FY2004 Budget Submission

<table>
<thead>
<tr>
<th>Document Name</th>
<th>S/N</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget of the United States Government, FY2004</td>
<td>S/N, 041-001-00585-4</td>
<td>$65</td>
</tr>
<tr>
<td>Analytical Perspectives, FY2004</td>
<td>S/N, 041-001-00587-1</td>
<td>$59</td>
</tr>
<tr>
<td>Budget of the United States Government—Appendix FY2004</td>
<td>S/N, 041-001-00586-2</td>
<td>$67</td>
</tr>
<tr>
<td>Historical Tables, FY2004</td>
<td>S/N, 041-001-0088-9</td>
<td>$41</td>
</tr>
<tr>
<td>Performance Measures and Management Assessments, FY2004</td>
<td>S/N, 041-001-0590-1</td>
<td>$41</td>
</tr>
</tbody>
</table>

The FY2004 Budget Resolution

The budget resolution is a concurrent resolution in which Congress establishes or revises its plan for the federal budget’s broad financial features for the upcoming fiscal year and several additional fiscal years. As with other concurrent resolutions, it does not have the force of law, but it provides the framework within which Congress subsequently considers revenue, spending, and other budget-implementing legislation.
### Table 3. Budget Resolution Chart of FY2004 Legislative Action

| FY2004 Budget Resolutions and Votes | Conference Report  
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>House</strong></td>
<td><strong>Senate</strong></td>
</tr>
</tbody>
</table>

Rejected amendments:

Hill (Blue Dog Coalition) amendment in the nature of a substitute, rejected by a vote of 174-254, H. vote 78, CR, 3/20/03, p. H2189.

Toomey (Republican Study Committee) amendment in the nature of a substitute, rejected by a vote of 80-342, H. vote 79, CR, 3/20/03, p. H2203.


_House Rule_

H.Res. 151, H.Rept. 108-44, rule providing for consideration of H.Con.Res. 95, passed by voice vote.

<table>
<thead>
<tr>
<th>House Vote</th>
<th>Senate Vote</th>
</tr>
</thead>
</table>

*Note:* The President does not sign congressional budget resolutions.
FY2004 Budget Chronology of Events

Internet addresses for the House and Senate Budget Committees, the Congressional Budget Office (CBO) publication *Monthly Budget Review*, and the House and Senate Appropriations Committees appear in the “Where Can I Find ... on the Internet?” section, below.

01/10/03–CBO releases *Monthly Budget Review*.

01/29/03–Senate Budget Committee hearing: *The State of the Economy*.

01/29/03–CBO releases *The Budget and Economic Outlook: Fiscal Year 2003-201*. [http://www.cbo.gov/showdoc.cfm?index=4032&sequence=0]. The CBO baseline projections in this report are based on the assumption that current laws and policies remain unchanged, as well as on various estimates and assumptions about how the economy will behave and government programs will operate.

CBO projects that if current policies remained in place, the budget deficit would grow from $158 billion in 2002 to $199 billion in 2003. In nominal dollars, such a deficit would be the largest since 1994; however, at 1.9% of the gross domestic product (GDP), it would be well below the share of the economy that deficits accounted for in the 1980s through the mid-1990s. Under CBO’s adjusted baseline, deficits would continue to shrink after 2004, and a small budget surplus of $26 billion would emerge in 2007.1

01/30/03–Senate Budget Committee hearing: *The Budget and Economic Outlook*. Testimony by Acting CBO Director Barry B. Anderson.

02/03/03–President’s FY2004 budget released. For a description of and access to the budget documents, supporting documents, and spreadsheet files, go to [http://www.whitehouse.gov/omb/budget/]. See also Table 2 on release of the President’s FY2004 budget above.

02/03/03–Treasury Department releases *General Explanations of the Administration’s Fiscal Year 2004 Revenue Proposals*. [http://www.ustreas.gov/press/releases/2003239585516578.htm]

02/04/03–Senate Budget Committee hearing: *The President’s FY2004 Budget*. Testimony by Glenn Hubbard, chairman, Council of Economic Advisors.

02/04/03–House Budget Committee hearing: *The President’s Budget for Fiscal Year 2004*. Testimony by OMB Director Mitchell Daniels.

02/05/03–House Budget Committee hearing: *Department of the Treasury Budget Priorities for FY2004*. Testimony by John W. Snow, secretary of the treasury.

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02/05/03—Senate Budget Committee hearing: The President’s FY2004 Budget Proposals. Testimony by OMB Director Mitchell Daniels.

02/10/03—CBO releases Monthly Budget Review.


02/11/03—Senate Budget Committee hearing: The President’s International Affairs Budget. Testimony by Colin Powell, secretary of state.

02/12/03—House Budget Committee hearing: Department of Transportation Budget Priorities. Testimony by Michael Jackson, deputy secretary of transportation.

02/13/03—Senate Budget Committee hearing: The President’s Transportation Budget Proposals. Testimony by Michael Jackson, deputy secretary of transportation.

02/13/03—House Budget Committee hearing: State Department Priorities for FY2004. Testimony by Colin Powell, secretary of state.

02/26/03—House Budget Committee hearing: Department of Health and Human Services Budget Priorities. Testimony by Tommy Thompson, secretary, Department of Health and Human Services.

02/26/03—Senate Budget Committee hearing: The President’s FY2004 Budget Proposals for Medicare and Medicaid. Testimony by Tommy Thompson, secretary, Department of Health and Human Services.


03/06/03—CBO publishes Budget Options, March 2003, intended to help inform policymakers about options for the federal budget. The report presents a broad range of possibilities, focusing on the effects of paying down the debt, options to cut spending or to increase it, and options to cut taxes or to increase revenues. [http://www.cbo.gov/showdoc.cfm?index=4066&sequence=0]

03/06/03—House Budget Committee hearing: Member’s Day Budget Priorities, FY2004.

03/07/03—CBO releases An Analysis of the President’s Budgetary Proposals for Fiscal Year 2004 [http://www.cbo.gov/showdoc.cfm?index=4129&sequence=0]. Under the President’s proposals, CBO’s revised baseline estimates that the deficit at the end of FY2003 and FY2004 would rise to $287 billion and $338 billion, respectively. Under the President’s plan, over the 2004-2013 period, revenues would grow at an average annual rate of 6.5%, while the growth in outlays would slow to an average annual rate of 4.9%. Over those 10 years, under the President’s policies, deficits would persist but slowly decline, totaling roughly $1.8 trillion. However, annual deficits would be small as a percentage of the economy—less than 2% in most years.
03/10/03–CBO releases *Monthly Budget Review*

03/12/03–House Budget Committee hearing: *FY2004 Budget Resolution Markup*. Proceedings include consideration of the Chairman’s mark [http://www.house.gov/budget/congbudget.htm]. See *Table 3* above, the FY2004 Budget Resolution Chart of FY2004 Legislative Action.


03/13/03–Hearing continued: *Markup of the FY2004 Budget Resolution*.

03/25/03–House Budget Committee hearing: *CBO Analysis of the President’s Budget*. Testimony by CBO Director Douglas Holt-Eakin.

03/26/03–Senate passes H.Con.Res. 95 by a vote of 56-44, roll call vote #108. The Senate then vitiated the previous S.Con.Res. 23, after incorporating Senate amendments into H.Con.Res. 95 by unanimous consent. See *Table 3* above on the FY2004 Budget Resolution Chart of Legislative Action.

04/02/03–Conference Committee hearing held on the FY2004 Budget Resolution, H.Con.Res.95.

04/09/03–CBO releases *Monthly Budget Review*.

04/16/03–President signs the Emergency Wartime Supplemental Appropriations Act, 2003, P.L. 108-11. This act contains a total of $78.45 billion in supplemental FY2003 funding. The largest fund contains $59.9 billion for the Department of Defense Emergency Response fund for costs associated with the war in Iraq, the continued U.S. presence in Afghanistan, enhanced security at U.S. military bases, and postwar occupation in Iraq. The bill also contains funding for airline assistance, homeland security programs, and international food aid for Iraq. For more details on this legislation, see CRS Report RL31829, *Supplemental Appropriations FY2003: Iraq Conflict, Afghanistan, Global War on Terrorism, and Homeland Security*.

05/09/03–CBO releases *Monthly Budget Review*.


²See CRS Report RL31967, *The Debt Limit: The Need for Increases*, for more information (continued...)

06/20/2003—S.Rept. 108-77 is filed containing 302(b) allocations to Senate appropriations subcommittees.

06/23/2003—H.Rept. 108-171 is filed containing 302(b) allocation to House appropriations subcommittees.


07/15/2003—OMB releases the *OMB Mid-Session Review*. This update of the President’s FY2004 Budget contains revised estimates of the budget deficit, receipts, outlays, and budget authority for FY2003 through FY2008, and other summary information as required by statute. The OMB estimate for the FY2003 deficit is $455 billion, up from the $304 billion deficit estimated by OMB in February 2003. OMB cites weaker than expected economic growth, new funding for Operation Iraqi Freedom, enactment of larger than previously proposed “jobs and growth” legislation, and other legislation and policy changes as reasons for the increased deficit estimates. The OMB estimated deficit for FY2004, $475 billion, will fall to an estimated level of $226 billion in FY2008. [http://www.whitehouse.gov/omb/budget/fy2004/msr.html]

07/16/2003—House Budget Committee hearing: OMB Mid-Session Review. Testimony by OMB Director Joshua Bolten.

**Where Can I Find ... on the Internet?**

Links to other useful sources on the Internet not previously cited in this report.

**Appropriations**

Full-text FY2000-2004 Appropriations Bills, Reports, Laws
[http://www.access.gpo.gov/congress/legislation/appro04.html]
[http://www.access.gpo.gov/congress/legislation/appro03.html]
[http://www.access.gpo.gov/congress/legislation/appro02.html]
[http://www.access.gpo.gov/congress/legislation/appro01.html]
[http://www.access.gpo.gov/congress/legislation/appro00.html]

^2(...continued)
on the debt limit increases. For more information on H.J.Res 51 deemed passed by the House with the adoption of H.Con.Res. 95, see CRS Report RL31913, *Developing Debt-Limit Legislation: The House’s Gephardt Rule*. 
House and Senate Appropriations Committees’ Home Pages
[http://www.house.gov/appropriations/]
[http://www.senate.gov/~appropriations/]

Appropriations “Seven-Day-After Reports” are issued by the White House on appropriations legislation within seven days of enactment.
[http://www.whitehouse.gov/omb/legislative/7day/index.html]

[http://www.whitehouse.gov/omb/budget/amendments.htm]


Unauthorized Appropriations and Expiring Authorizations (CBO). “The purpose of the report is to help the Congress adopt authorizing legislation that should be in place before it considers the 13 regular appropriation bills for FY2004 ...”
[http://www.cbo.gov/byclasscat.cfm?class=0&cat=6]

Background and Glossaries of Budget Concepts and Terms

CBO Glossary of Budget and Economic Terms
A companion piece to the CBO Budget and Economic Outlook.
[http://www.cbo.gov/showdoc.cfm?index=3280&sequence=0]

House Budget Committee Budget Tutorial Page
[http://www.house.gov/budget/budgettutorial.htm]

Senate Budget Committee Budget Background Page
Includes link to the Senate committee print, The Congressional Budget Process.
[http://www.senate.gov/~budget/republican/reference_and_other_budget.html]

Senate Appropriations Committee Budget Process Page
Provides brief overview of the budget process and the growth of mandatory versus discretionary spending in recent decades.
[http://www.senate.gov/~appropriations/budgetprocess/budgetprocess.htm]

Budget Supporting Documents, Committee Information, Monthly Budget Review (Analysis)

Budget and Supporting Documents
[http://www.whitehouse.gov/omb/budget/index.html]

Supplemental Appropriations in the 1990s
[http://www.cbo.gov/showdoc.cfm?index=2768&sequence=0&from=7]
Congressional Budget Office (CBO) [http://www.cbo.gov/]

Congressional Committees

House and Senate Budget Committees’ Web sites
[http://www.house.gov/budget/]
[http://www.senate.gov/~budget/]

House and Senate Appropriations Committees’ Web sites
[http://www.house.gov/appropriations/]
[http://www.senate.gov/~appropriations]

House Ways and Means Committee Web site
[http://www.house.gov/ways_means/]

Senate Finance Committee Web site
[http://www.senate.gov/~finance/]

Monthly Budget Review

Cost Estimates of Legislation (CBO)

Cost Estimates of Non-Appropriation Bills
“CBO prepares cost estimates and mandates statements for all bills ordered reported by a full committee of the Congress.... Unless listed separately, intergovernmental and private-sector mandates statements for each bill are included in the cost estimate.” Search by bill number, word or phrase, committee, or budget function. [http://www.cbo.gov/cost.shtml]

Cost Estimates of Appropriation Bills: CBO’s Current Status of Discretionary Appropriations
Cost estimates for appropriations bills are provided in tables of budget authority and outlays for the current and previous fiscal year. “Current status” refers to the latest stage of action taken by the Congress on an appropriation bill. [http://www.cbo.gov/showdoc.cfm?index=2049&sequence=0]

Debt


The gross federal debt as of June 30, 2003, was $6,670,121,155,027.26. The gross federal debt as of September 30, 2002, the end of FY2002, was $6,228,235,965,597.16.
“Debt held by the Public.” Federal debt consists of two components: debt held by the public and debt held by intragovernmental holdings such as Social Security and other trust funds. [http://www.publicdebt.treas.gov/opd/opdpdodt.htm]

The debt held by the public as of June 30, 2003, was $3,816,831,315,563.84. The debt held by the public as of September 30, 2002, the end of FY2002, was $3,553,180,247,874.74. This component of the gross federal debt was reduced by $453 billion between the beginning of FY1998 and the end of FY2001. The federal government accrued a federal deficit beginning in FY2002, which has precluded reductions in federal debt held by the public.

**Debt Per Capita**

To find the debt per capita, divide the debt by the population, using these two sites:
[http://www.publicdebt.treas.gov/opd/opdpenny.htm]
[http://www.census.gov/cgi-bin/popclock].

[http://www.access.gpo.gov/su_docs/aces/aces160.shtml]
(Type “OCG-99-27” in Report Number Box.)

**CRS Reports on Debt**


CRS Report 98-453. *Debt-Limit Legislation in the Congressional Budget Process*


**Financial Statements**

**Financial Management Service (U.S. Treasury)**

[http://fms.treas.gov/publications.html]

**Financial Statements of the U.S. Government**

[http://fms.treas.gov/fr/index.html]
General Accounting Office (GAO)  
[http://www.gao.gov/]

Office of Management and Budget (OMB)  
[http://www.whitehouse.gov/omb/]

**Statements of Administration Policy**

Statements and veto indicators on 108th legislation scheduled for House or Senate floor action. Display by bill number (includes nonappropriations measures), appropriations bill, or by subcommittee.  
[http://www.whitehouse.gov/omb/legislative/sap/index.html]

**CRS Resources**

**Selected CRS Products**


CRS Info Pack 012B. *Budget Process.*


CRS Info Pack 540F. *Federal Debt and the Budget: Overview and Issues.*


**CRS Budget Fact Sheets**

Fact sheets summarizing more than 40 different topics related to the budget and appropriations process may be accessed by congressional staff on the CRS Web site. [http://www.crs.gov/products/guides/budget/explanations/BudgetExplanations.shtml]

**CRS Budget Process Institutes**

CRS offers introductory and advanced seminars designed to provide a foundation for understanding of the federal budget process. More information on the content of these seminars and coming event dates may be found on the CRS Orientations, Seminars, and Institutes Web page under the Budget Process Institutes heading. [http://www.crs.gov/services/general/briefings.shtml]

**CRS Appropriations / Budget Web Site**

An overview and summary of the status of all appropriations bills, providing bill and public law numbers, dates of passage, votes, and hypertext links to full texts of the bills, public laws, and related reports are also available on the CRS Web site at [http://www.crs.gov/products/appropriations/appover.shtml]. Appropriation status tables and CRS products for previous fiscal years back to FY1998 are also available on this site.

The general public should use THOMAS [http://thomas.loc.gov]. Scroll down to the “Status of FY2004 Appropriations Bills” link.

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**Appendix:**

**Contact Information for Executive Agencies and Congressional Committees and Offices**

**Executive Agency Budget Sites**

<table>
<thead>
<tr>
<th>How to Locate Agencies, Departments, and Programs in Appropriations Bills</th>
</tr>
</thead>
<tbody>
<tr>
<td>“I’m looking for a particular program, but I don’t know which appropriation bill it’s in.”</td>
</tr>
<tr>
<td>Indexes for finding specific entities in the 13 appropriations bills can be consulted at [<a href="http://www.crs.gov/products/appropriations/appprogs.shtml">http://www.crs.gov/products/appropriations/appprogs.shtml</a>].</td>
</tr>
</tbody>
</table>

FY2004 budget information or budget overviews of the cabinet departments and agencies are available at the sites listed below.
Table 4. Executive Agency Budget Web Sites

<table>
<thead>
<tr>
<th>Agency</th>
<th>Web Site</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td>[<a href="http://www.usda.gov/agency/obpa/Home-Page/obpa.html">http://www.usda.gov/agency/obpa/Home-Page/obpa.html</a>]</td>
</tr>
<tr>
<td>Commerce</td>
<td>[<a href="http://www.osec.doc.gov/bmi/budget/">http://www.osec.doc.gov/bmi/budget/</a>]</td>
</tr>
<tr>
<td>Education</td>
<td>[<a href="http://www.ed.gov/offices/OUS/Budget04/index.html">http://www.ed.gov/offices/OUS/Budget04/index.html</a>]</td>
</tr>
<tr>
<td>Health and Human Services</td>
<td>[<a href="http://www.hhs.gov/budget/docbudget.htm">http://www.hhs.gov/budget/docbudget.htm</a>]</td>
</tr>
<tr>
<td>Housing and Urban Development</td>
<td>[<a href="http://www.hud.gov/about/budget/fy04/index.cfm">http://www.hud.gov/about/budget/fy04/index.cfm</a>]</td>
</tr>
<tr>
<td>State</td>
<td>[<a href="http://www.state.gov/m/rm/rls/bib">http://www.state.gov/m/rm/rls/bib</a>]</td>
</tr>
<tr>
<td>Veterans Affairs</td>
<td>[<a href="http://www.va.gov/budget/budget.htm">http://www.va.gov/budget/budget.htm</a>]</td>
</tr>
</tbody>
</table>

VA FY2004 Budget information has not been posted as of the release of this report. Forthcoming FY2004 budget information should be published on this site.

Budget information on independent agencies—such as the Environmental Protection Agency, National Aeronautics and Space Administration, etc.—may be found in the FY2004 Budget of the United States, Appendix volume. On the Internet, connect to the Web address below, click on the name of the executive or independent agency or click on “Other Independent Agencies” for those agencies not listed. [http://www.whitehouse.gov/omb/budget/fy2004/app_down.html]

Useful Addresses and Phone Numbers

Table 5 gives the addresses and phone numbers of House and Senate committees and executive agency and legislative bureaus and offices concerned with the budget process.

Table 5. Addresses and Phone Numbers

<table>
<thead>
<tr>
<th>Committee</th>
<th>Address</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations Committee, Senate</td>
<td>S-128 The Capitol Washington, D.C. 20510-6025</td>
<td>(202) 224-7363</td>
</tr>
<tr>
<td>Organization</td>
<td>Address</td>
<td>Phone</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>----------------------------------------------</td>
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</tr>
<tr>
<td>Budget Committee, Senate</td>
<td>624 Dirks Senate Office Building</td>
<td>(202) 224-0642</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20510-6100</td>
<td></td>
</tr>
<tr>
<td>Bureau of the Census (Customer</td>
<td>Federal Center</td>
<td></td>
</tr>
<tr>
<td>Service Department)</td>
<td>Suitland, MD 20233</td>
<td></td>
</tr>
<tr>
<td>Bureau of the Public Debt</td>
<td>999 E Street, N.W.</td>
<td>(202) 691-3502</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20239-0001</td>
<td></td>
</tr>
<tr>
<td>Congressional Budget Office (CBO)</td>
<td>475 Ford House Office Building</td>
<td>(202) 226-2809</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20515</td>
<td></td>
</tr>
<tr>
<td>Federal Reserve</td>
<td>20th and Constitution Avenue, N.W.</td>
<td>(202) 452-3245</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20551</td>
<td></td>
</tr>
<tr>
<td>General Accounting Office (GAO)</td>
<td>441 G Street, N.W.</td>
<td>(202) 512-6000</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20548</td>
<td></td>
</tr>
<tr>
<td></td>
<td>P.O. Box 371954</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pittsburgh, PA 15250-7954</td>
<td></td>
</tr>
<tr>
<td>Joint Committee on Taxation</td>
<td>[House] 1015 Longworth House Office Building</td>
<td>(202) 225-3621</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20515-6453</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[Senate] 204 Dirksen Senate Office Building</td>
<td>(202) 224-5561</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20510-001</td>
<td></td>
</tr>
<tr>
<td>Office of Management and Budget (OMB)</td>
<td>Old Executive Office Building</td>
<td>(202) 395-3080</td>
</tr>
<tr>
<td></td>
<td>17th Street and Pennsylvania Avenue, N.W.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20503</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Congressional Offices</td>
<td>(202)395-4790</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>1500 Pennsylvania Avenue, N.W.</td>
<td>(202) 622-2970</td>
</tr>
<tr>
<td></td>
<td>Washington, D.C. 20220</td>
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