

**TECHNICAL EXPLANATION OF THE
“SMALL BUSINESS AND WORK OPPORTUNITY TAX ACT OF 2007”
AND PENSION RELATED PROVISIONS
CONTAINED IN H.R. 2206
AS CONSIDERED BY THE HOUSE OF REPRESENTATIVES
ON MAY 24, 2007**

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



May 24, 2007
JCX-29-07

