JOINT COMMITTEE ON TAXATION December 16, 2015 JCX-143-15

ESTIMATED BUDGET EFFECTS OF DIVISION Q OF AMENDMENT #2 TO THE SENATE AMENDMENT TO H.R. 2029 (RULES COMMITTEE PRINT 114-40), THE "PROTECTING AMERICANS FROM TAX HIKES ACT OF 2015"

Fiscal Years 2016 - 2025

[Millions of Dollars]

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
DIVISION Q - PROTECTING AMERICANS FROM TAX HIKES	ACT OF 2015												
I. Extenders													
A. Permanent Extensions													
1. Reduce the earnings threshold for the refundable													
portion of the child tax credit to \$3,000 made													
permanent [1]	tyba DOE				-12,373	-12,455	-12,452	-12,534	-12,597	-12,694	-12,733	-24,827	-87,839
2. American opportunity tax credit made permanent [1]	tyba DOE			-2,361	-11,789	-11,649	-11,326	-11,115	-10,738	-10,564	-10,316	-25,799	-79,858
3. Earned income tax credit:													
a. Credit percentage of 45% for three or more													
qualifying children made permanent [1]	tyba DOE			-25	-2,541	-2,601	-2,672	-2,733	-2,804	-2,897	-2,973	-5,167	-19,245
b. Increase beginning and ending income levels for													
joint returns by \$5,000 indexed after 2009 made													
permanent [1]	tyba DOE			-16	-1,602	-1,596	-1,592	-1,593	-1,596	-1,605	-1,604	-3,214	-11,204
4. Permanently extend and modify the deduction for certain	tyba 12/31/14 &												
expenses of elementary and secondary school teachers	tyba 12/31/15	-257	-236	-241	-260	-302	-306	-311	-319	-332	-335	-1,296	-2,898
5. Parity for exclusion from income for employer-provided													
mass transit and parking benefits made permanent [2]	ma 12/31/14	-115	-146	-151	-157	-162	-184	-198	-208	-219	-231	-730	-1,771
6. Deduction for State and local general sales taxes made													
permanent	tyba 12/31/14	-3,480	-3,462	-3,656	-3,872	-4,074	-4,298	-4,539	-4,772	-5,021	-5,267	-18,543	-42,440
7. Permanently extend and modify the special rule for qualified	cmi tyba 12/31/14 &												
conservation contributions	cmi tyba 12/31/15	-81	-83	-89	-94	-101	-116	-133	-147	-162	-176	-448	-1,184
8. Tax-free distributions from IRAs to certain public charities													
for individuals age 70-1/2 or older, not to exceed \$100,000													
per taxpayer per year made permanent	dmi tyba 12/31/14	-556	-700	-776	-822	-866	-911	-964	-1,013	-1,055	-1,104	-3,720	-8,768
9. Permanently extend and expand the enhanced charitable	cma 12/31/14 &												
deduction for contributions of food inventory	tyba 12/31/15	-162	-195	-202	-209	-216	-223	-231	-239	-248	-256	-983	-2,182
10. Modification of tax treatment of certain payments under													
existing arrangements to controlling exempt organizations													
made permanent	proaa 12/31/14	-30	-16	-15	-14	-13	-13	-12	-11	-11	-10	-89	-146

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
11. Basis adjustment to stock of S corporations making													·
charitable contributions of property made permanent	cmi tyba 12/31/14	-73	-53	-55	-57	-59	-61	-64	-68	-71	-75	-297	-636
12. Research credit permanently extended and	apoia 12/31/14 &												
modified	tyba 12/31/15	-8,345	-6,902	-8,256	-9,538	-10,758	-11,912	-12,994	-14,077	-14,894	-15,569	-43,799	-113,245
13. Permanently extend and modify employer wage credit for	pma 12/31/14 &												
activated military reservists	tyba 12/31/15	-2	-10	-20	-23	-23	-23	-24	-24	-24	-24	-79	-196
14. 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and													
improvements, and qualified retail improvements made permanent [3]	ppisa 12/31/14	-350	-582	-920	-1,297	-1,706	-2,151	-2,622	-3,098	-3,580	-3,998	-4,855	-20,305
15. Permanently extend and modify increased expensing													
limitations and treatment of certain real property as section	tyba 12/31/14 &												
179 property	tyba 12/31/15	-22,299	-10,995	-8,749	-6,963	-5,583	-4,843	-4,103	-4,077	-4,650	-4,789	-54,589	-77,051
16. Treatment of certain dividends of RICs made permanent	[4]	-176	-111	-116	-122	-128	-134	-140	-147	-154	-161	-653	-1,389
17. Exclusion of 100 percent of gain on certain small													
business stock made permanent	saa 12/31/14	17	15	16	16	-215	-1,546	-1,645	-1,727	-1,804	-1,879	-151	-8,750
18. Reduction in S corporation recognition period for													
built-in gains tax made permanent	tyba 12/31/14	-282	-285	-223	-146	-101	-80	-81	-91	-97	-99	-1,037	-1,485
19. Exception under subpart F for active financing income													
made permanent	[5]	-9,975	-7,050	-7,097	-7,150	-7,247	-7,347	-7,698	-8,036	-8,151	-8,254	-38,519	-78,005
20. Minimum LIHTC rate for non-Federally subsidized new													
buildings (9%) made permanent	1/1/15	[7]	[7]	-1	-2	-2	-2	-3	-3	-3	-3	-5	-19
21. Military housing allowance exclusion for determining													
LIHTC eligibility made permanent	ido/a 1/1/15	[7]	-3	-5	-5	-7	-9	-11	-13	-15	-15	-20	-83
22. Treatment of RICs as "qualified investment entities"													
under section 897 (FIRPTA) made permanent	1/1/15 [6]	-86	-57	-63	-68	-71	-77	-85	-93	-103	-113	-345	-816
B. Extensions Through 2019													
1. New markets tax credit (sunset 12/31/19)	cyba 12/31/14	-5	-28	-97	-198	-297	-365	-408	-434	-423	-346	-626	-2,602
2. Extend and modify the work opportunity tax credit (sunset	iwbwftea 12/31/14 &												
12/31/19)	iwbwftea 12/31/15	-1,376	-1,341	-1,513	-1,640	-1,294	-719	-510	-353	-151	-72	-7,164	-8,969
3. Bonus depreciation extended, modified, and phased down:													
a. Additional first-year depreciation for 50% of basis	ppisa 12/31/14 ityeasd												
of qualified property (sunset 12/31/19) [8]	& ppisa 12/31/15 ityeasd	-90,635	-39,370	-20,913	-92	34,109	43,156	28,064	18,065	10,661	5,612	-116,901	-11,344
b. Election to accelerate AMT credit in lieu of bonus	tyea 12/31/14 &												
depreciation (sunset 12/31/19)	tyea 12/31/15	-2,492	-3,931	-4,231	-4,558	-1,655	-30	-26	-16	-9	-6	-16,867	-16,953
c. Special rules for certain plants bearing fruits and													
nuts (sunset 12/31/19)	sppoga 12/31/15 -					Estin	nate Includ	ed In Item .	I.B.3.a				
4. Look-through treatment of payments between related CFCs													
under foreign personal holding company income rules													
(sunset 12/31/19)	[5]	-2,296	-1,527	-1,666	-1,792	-548						-7,829	-7,829

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
C. Extensions Through 2016													
1. Extend and modify discharge of indebtedness on principal													
residence excluded from gross income of individuals (sunset	doia 12/31/14 &												
12/31/16)	doia 12/31/15	-3,344	-1,799									-5,143	-5,143
2. Mortgage insurance premiums treated as qualified residence													
interest (sunset 12/31/16)	apoaa 12/31/14	-1,314	-1,004									-2,318	-2,318
3. Above-the-line deduction for qualified tuition and related													
expenses (sunset 12/31/16)	tyba 12/31/14	-360	-248									-608	-608
4. Indian employment tax credit (sunset 12/31/16)	tyba 12/31/14	-74	-40	-11	-1							-126	-126
5. Extend and modify the railroad track maintenance	epoii tyba 12/31/14 &												
credit (sunset 12/31/16)	epoii tyba 12/31/15	-288	-141	[7]								-428	-428
6. Mine rescue team training credit (sunset 12/31/16)	tyba 12/31/14	-2	-1	[7]	[7]	[7]	[7]					-4	-4
7. Qualified zone academy bonds (sunset 12/31/16)	oia 12/31/14	[7]	-10	-16	-24	-27	-26	-25	-24	-22	-22	-77	-196
8. Classification of certain race horses as three-year property													
(sunset 12/31/16)	ppisa 12/31/14	-22	-42	-20	9	20	22	19	11	3		-55	
9. Seven-year recovery period for motorsports entertainment													
complexes (sunset 12/31/16) [9]	ppisa 12/31/14	-20	-24	-20	-13	-9	-8	-6	-2	3	5	-86	-95
10. Extend and modify accelerated depreciation for business	ppisa 12/31/14 &												
property on an Indian reservation (sunset 12/31/16)	tyba 12/31/15	-215	-137	-32	32	66	73	49	17	-4	-8	-286	-159
11. Election to expense mine safety equipment (sunset	•												
12/31/16)	ppisa 12/31/14	-24	1	6	5	4	3	3	1	[10]		-8	
12. Special expensing rules for certain film and television	11												
productions and live theatrical productions (sunset													
12/31/16)	pca 12/31/14	-351	-84	102	89	56	43	36	30	26	26	-187	-26
13. Deduction allowable with respect to income attributable	1												
to domestic production activities in Puerto Rico (sunset													
12/31/16)	tyba 12/31/14	-154	-80									-234	-234
14. Extend and modify empowerment zone tax incentives	tyba 12/31/14 &												
(sunset 12/31/16)	•	-350	-165	6	4	3	2	1	1			-502	-498
15. Temporary increase in limit on cover over of rum excise tax													
revenues (from \$10.50 to \$13.25 per proof gallon) to Puerto													
Rico and the Virgin Islands (sunset 12/31/16) [1] [11]	abiUSa 12/31/14	-308	-28									-336	-336
16. American Samoa economic development credit													
(sunset 12/31/16)	tyba 12/31/14	-27	-5									-32	-32
17. Two-year moratorium of the ACA medical device excise	cj ou 12/01/11												
tax (sales in calendar year 2016 and 2017)	sa 12/31/15	-1,398	-1,958	-556								-3,911	-3,911
18. Extend and modify the credit for section 25C nonbusiness	ppisa 12/31/14	1,000	1,,,,,	220								5,711	5,711
energy property (sunset 12/31/16)	& ppisa 12/31/15	-826	-505									-1,331	-1,331
19. Credit for alternative fuel vehicle refueling property	FF 12/01/10	0 2 0	500									-,001	-,001
(sunset 12/31/16)	ppisa 12/31/14	-81	-24	-7	-4	-2	1	1	1	1	1	-118	-112
20. Credit for two-wheeled plug-in electric vehicles	rr	0.		,	•	-	•	•	-	-	-		
(sunset 12/31/16)	vaa 12/31/14	-3	-1	[7]	[7]							-4	-4
(Sansot 12/31/10)	vaa 12/31/17	-3	-1	[/]	[/]								

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
21. Second generation biofuel producer credit													
(sunset 12/31/16)	fpa 12/31/14	-30	-15									-45	-45
22. Incentives for biodiesel and renewable diesel - extend													
present-law income tax credits, excise tax credit, and outlay													
payments (sunset 12/31/16)	fsoua 12/31/14	-2,210	-353									-2,563	-2,563
23. Extend and modify the credit for Indian coal production	cpa 12/31/14 &												
facilities (sunset 12/31/16)	cpasa 12/31/15 ityeasd	-39	-17	-9	-6	-3	-1					-74	-75
24. Beginning-of-construction date for non-wind renewable													
power facilities eligible to claim the electricity production													
credit or investment credit in lieu of the production credit													
(sunset 12/31/16)	1/1/15			-22	-84	-146	-186	-210	-228	-237	-243	-252	-1,356
25. Credit for construction of energy-efficient new homes (sunset 12/31/16)	haa 12/31/14	-361	-139	-68	-60	-52	-45	-28	-7			-680	-760
26. Special allowance for second generation biofuel plant property (sunset 12/31/16)	ppisa 12/31/14	-6	-1	2	1	1	1	1	[10]	[10]	[10]	-2	[7]
27. Energy efficient commercial buildings deduction	ppisa 12/31/14	-0	-1	2	1	1	1	1	[10]	[10]	[10]	-2	[/]
(sunset 12/31/16)	ppisa 12/31/14	-301	-61	8	7	6	5	1	4	3	2	-342	-324
28. Special rule for sales or dispositions to implement Federal	ppisa 12/31/14	-301	-01	O	,	U	3	7	7	3	2	-342	-324
Energy Regulatory Commission ("FERC") or State electric													
restructuring policy for qualified electric utilities (sunset													
12/31/16)	da 12/31/14	-597	-48	110	110	110	110	110	75	20		-315	
29. Excise tax credits and outlay payments for alternative fuel,	da 12/01/11		.0	110	-110	110	110	110	,,,			010	
and excise tax credits for alternative fuel mixtures (sunset													
12/31/16)	fsoua 12/31/14	-794	-124									-918	-918
30. Alternative motor vehicle credit for qualified													
fuel cell motor vehicles (sunset 12/31/16)	tyba 12/31/14	-5	-1									-6	-6
Total of Extenders	Ž	-156,560	-84,122	-61,968	-67,303	-29,593	-20,242	-36,758	-48,757	-58,483	-65,035	-399,544	-628,821
Total of Extenders	•••••	-130,300	-04,122	-01,700	-07,505	-27,575	-20,2-2	-30,730	-40,757	-50,405	-05,055	-377,344	-020,021
II. Program Integrity													
1. Modifications of filing dates of returns and statements													
relating to employee wage information and other													
nonemployee compensation to improve compliance; change	rasrt cyba DOE &												
earliest date of certain refunds to improve compliance [1]	corma 12/31/16		9	45	75	98	101	106	110	115	120	226	779
2. Safe harbor for de minimis errors on information returns and													
payee statements	[12]		[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]
3. Requirements for the issuance of ITINs [1]	af ITIN Ma DOE		470	474	477	440	381	364	310	268	238	1,862	3,424
4. Prevention of retroactive claims of earned income credit													
after issuance of Social Security number [1]	[13]		38	40	42	44	47	49	51	54	57	165	422
5. Prevention of certain retroactive claims of child tax													
credit [1]	[13]		106	101	93	81	71	65	57	49	41	382	665
6. Prevention of certain retroactive claims of American													
Opportunity Tax Credit [1]	[13]	[10]	3	4	4	4	4	4	4	4	4	14	32

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
7. Procedures to reduce improper claims [1]	. tyba 12/31/15		5	5	5	5	5	5	5	5	5	21	47
8. Restrictions on taxpayers who improperly claimed credits in											-		
prior year [1]	tyba 12/31/15			12	12	12	11	11	11	10	10	35	88
9. Treatment of credits for purposes of certain penalties	•	25	54	70	72	53	55	56	58	60	62	274	564
10. Increase the penalty applicable to paid tax preparers who													
engage in willful or reckless conduct	rpf tyea DOE	[10]	[10]	1	1	1	1	1	1	1	1	3	9
11. Employer identification number required for American	-F- 1, 111 - 1 -	[/]	[- 4]										
Opportunity Tax Credit [1]	tyba 12/31/15 & [15]	18	91	92	92	92	92	91	90	90	89	385	837
12. Higher education information reporting only to include	.,												
qualified tuition and related expenses actually paid	[15]	[10]	[10]	[10]	[10]	[10]	[10]	[10]	[10]	[10]	[10]	1	2
Total of Program Integrity	•••••	43	776	844	873	830	768	752	697	656	627	3,368	6,869
III. Miscellaneous Provisions													
A. Family Tax Relief													
1. Exclusion for amounts received under the Work Colleges													
Program	. ari tyba DOE	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	-1	-2
2. Improvements to section 529 accounts:	•												
a. Computer technology and equipment permanently													
allowed as a qualified higher education expense for													
section 529 accounts	tyba 12/31/14	-3	-2	-3	-3	-4	-5	-6	-7	-8	-10	-15	-51
b. Elimination of distribution aggregation requirements						Estima	te Included	l in Item III	I.A.2.a				
c. Recontribution of refunded	generally												
amounts	. roheea 12/31/14					Estima	te Included	l in Item III	I.A.2.a				
3. Elimination of residency requirement for qualified													
ABLE programs [16]	tyba 12/31/14	-1	-4	-8	-12	-13	-13	-13	-13	-13	-12	-38	-103
4. Exclusion for wrongfully incarcerated individuals	. tybbo/a DOE	-2	-2	-1	-1	-1	-1	-1	-1	-1	-1	-7	-10
5. Clarification of special rule for certain governmental plans													
plans [17]	Pa DOE	[7]	[7]	[7]	[7]	-1	-1	-1	-1	-1	-1	-2	-5
6. Rollovers permitted from other retirement plans into simple													
retirement accounts	cma DOE					N	egligible R	evenue Effe	ect				
7. Technical amendment relating to rollover of certain airline													
payment amounts	[18]						- No Rever	ue Effect -					
8. Treatment of early retirement distributions for nuclear													
materials couriers, United States Capitol Police, Supreme													
Court Police, and State Department special agents	Da 12/31/15	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]
9. Prevention of extension of tax collection period for members													
of the Armed Forces who are hospitalized as a result of													
combat zone injuries	tabo/a DOE	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]
B. Real Estate Investment Trusts ("REITs")													
1. Restriction on tax-free spinoffs involving REITs, including	generally												
transition rules	. do/a 12/7/15	42	73	90	132	173	215	254	286	310	328	509	1,902

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
2. Reduction in percentage limitation on assets of REIT													
which may be taxable REIT subsidiaries	tyba 12/31/17	[10]	[10]	7	15	18	20	23	26	28	31	40	167
3. Prohibited transaction safe harbors	generally tyba DOE	27	22	5	-2	-3	-4	-6	-9	-11	-13	49	7
Repeal of preferential dividend rule for publicly	5,, vjou 2 3 L				-	J	•	Ü				• • • • • • • • • • • • • • • • • • • •	,
offered REITs	di tyba 12/31/14					Ne	egligible R	evenue Effe	ct				
Authority for alternative remedies to address certain						110	00	2,,,,,					
failures	di tyba 12/31/15	-1	-1	-1	-1	-1	-1	-1	[7]	[7]	[7]	-3	-4
6. Limitations on designation of dividends by REITs	di tyba 12/31/15	1	1	1	1	1	1	1	[10]	[10]	[10]	3	4
7. Debt instruments of publicly offered REITs and	J 10	•	-	-	-	-	-	-	[1	[1	[]		·
mortgages treated as real estate assets	tyba 12/31/15	[7]	[7]	[7]	[7]	[7]	-1	-1	-1	-2	-2	[7]	-7
8. Asset and income test clarification regarding ancillary	-y	۲,1	۲,1	۲,1	[,]	[,]	-	•	-	-	-	r, 1	,
personal property	tyba 12/31/15	[7]	[7]	[7]	-1	-1	-1	-1	-1	-1	-2	-2	-8
9. Hedging provisions	tyba 12/31/15	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	-1	-1	[7]	-2
10. Modification of REIT earnings and profits calculation	tj 00. 12/01/10	۱,۱	[,]	[,]	[,]	۲,1	۲,1	[,]	[,]	•		[,]	2
to avoid duplicate taxation	tyba 12/31/15	-1	-1	-1	-1	-1	-1	-1	[7]	[7]	[7]	-3	-4
11. Treatment of certain services provided by taxable REIT	.jou 12/31/13		•	•		•		•	[,]	[,]	[,]	3	
subsidiaries	tyba 12/31/15	-1	-1	-4	-4	-5	-7	-8	-9	-12	-14	-14	-65
12. Exception from FIRPTA for certain stock of	.jou 12/31/13		•	r		3	,	Ü				17	05
REITs [19]	[20]	-108	-142	-168	-191	-216	-240	-266	-293	-321	-351	-826	-2,297
13. Exception for interests held by foreign retirement or	[20]	100	172	100	1/1	210	240	200	273	521	331	-020	2,271
pension funds [19]	dada DOE	-120	-144	-163	-175	-188	-201	-216	-233	-249	-266	-789	-1,953
14. Increase in rate of withholding of tax on dispositions of	and DOL	120	177	103	113	100	201	210	233	277	200	10)	1,755
United States real property interests	[21]	21	20	17	18	19	20	21	23	24	26	94	209
15. Interests in RICs and REITs not excluded from definition of	[21]	21	20	17	10	17	20	21	23	27	20	74	207
United States real property interests	Do/a DOE	9	22	21	14	16	22	29	36	41	45	83	256
16. Dividends derived from RICs and REITs ineligible for	DOGUDOL		22	41	17	10		2)	50	71	73	0.5	230
deduction for United States source portion of dividends													
from certain foreign corporations	[22]	20	47	60	71	82	90	93	96	100	104	281	762
C. Additional Provisions	[22]	20	7,	00	/ 1	02	70)3	70	100	104	201	702
Additional Provisions Deductibility of charitable contributions to agricultural													
research organizations	cmoaa DOE	-2	-3	-3	-3	-3	-3	_4	-4	-4	-4	-14	-32
Removal of bond requirements and extending filing periods	Cinoaa DOE	-2	-,	-5	-5	-5	-5	+	+	+	+	-14	-32
for certain taxpayers with limited excise tax liability	acqbmt 1ya DOE					Na	aliaihle R	evenue Effe	ct				
Modifications to alternative tax for certain small insurance	acquiit 1ya DOE					1VE	gugwie Ke	гчение Ејје					
companies	tyba 12/31/16		-3	-5	-6	-7	-9	-10	-11	-14	-15	-21	-80
4. Treatment of timber gains (sunset 12/31/16)	tyba 12/31/15	-25	-3 -11		-0	-/	-9	-10	-11	-14	-13	-35	-35
5. Modification of definition of hard cider	cra cyba 12/31/15	-23 -1	-11 -1	-1	-1	 -1	-1	-1	-2	-2	-2	-55 -5	-12
6. Church plan clarification [23]	generally after DOE	-1	-1 -7	-1 -10	-1 -11	-1 -11	-1 -12	-1 -12	-2 -13	-2 -14	-2 -14	-3 -40	-12
D. Revenue Provisions	generally after DOE		- /	-10	-11	-11	-12	-12	-13	-14	-14	-40	-104
Updated ASHRAE standards for energy efficient commercial buildings deduction	ppigg 12/21/15	4	2	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	0	O
commercial buildings deduction	ppisa 12/31/15	6	3	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	9	8
2. Excise Tax Credit Equivalency for Liquefied Petroleum Gas	forms 10/01/15	4.0	17									<i>(</i> 2	<i>(</i> 2)
and Liquefied Natural Gas	fsoua 12/31/15	46	17									63	63

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
3. Evalusion from gross income of certain clean coal never													
Exclusion from gross income of certain clean coal power grants to non-corporate taxpayers	[24]	-148	-28	8	41	47	34	24	17	8	2	-79	6
Clarify the valuation rule for early termination of certain	[24]	-140	-20	o	71	4/	J -1	∠+	1/	O	2	-17	U
charitable remainder unitrusts	totoa DOE	4	40	21	15	9	5	6	5	4	4	89	113
5. Prevention of transfer of certain losses from tax	totou DOL	-	40	21	13		3	O	3		-	0)	113
indifferent parties	[25]	29	97	119	124	129	136	141	148	155	162	498	1.240
6. Treatment of certain persons as employers with respect to	[20]			11,		127	100		1.0	100	102	.,,	1,2.0
motion picture projects [26]	rpa 12/31/15	10	7	3	3	3	4	4	4	4	4	26	45
	1	-197	-1	-15	22	41	47	49	43	20	-2	-150	9
Total of Miscellaneous Provisions	•••••	-197	-1	-15	22	41	4/	49	43	20	-2	-150	9
IV. Tax Administration													
A. Internal Revenue Service Reforms													
1. Duty to ensure that IRS employees are familiar with and act													
in accord with certain taxpayer rights	DOE · ·						- No Reven	ue Effect -					
2. IRS employees prohibited from using personal email													
accounts for official business	DOE · -						- No Reven	ue Effect -					
3. Release of information regarding the status of certain													
investigations	dmo/a DOE						- No Reven	ue Effect -					
4. Administrative appeal relating to adverse determinations of													
tax-exempt status of certain organizations	Dmo/a 5/19/14 -					No	egligible Re	evenue Effe	ct				
5. Organizations required to notify Secretary of intent to	generally												
operate under 501(c)(4)	ooa DOE	[10]	1	1	1	1	1	1	1	1	1	3	7
6. Declaratory judgment remedy extended to all 501(c) and (d)													
organizations	pfa DOE	-1	-1	-1	-1	-1	-1	-2	-2	-2	-2	-6	-15
7. Termination of employment of Internal Revenue Service													
employees for taking official actions for political purposes	DOE						- No Reven	ue Effect -					
8. Gift tax not to apply to contributions to certain exempt													
organizations	gma DOE						- No Reven	ue Effect -					
9. Extend Internal Revenue Service authority to require													
truncated Social Security numbers on Form W-2													
10. Clarification of enrolled agent credentials	DOE -					No	egligible Re	evenue Effe	ct				
11. Partnership audit rules	[27]						- No Reven	ue Effect -					
B. United States Tax Court													
Filing period for interest abatement cases	cfa DOE	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]
2. Small tax case election for interest abatement cases	[28]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]
3. Venue for appeal of spousal relief and collection cases	Pfa DOE						- No Reven	ue Effect -					
4. Suspension of running of period for filing petition of spousal													
relief and collection cases	Pfa DOE	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]
5. Application of Federal Rules of Evidence													
6. Judicial conduct and disability procedures								00					
7. Administration, judicial conference, and fees	DOE						- No Reven	ue Effect -					

Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
8. Clarification relating to United States Tax Court	DOE						- No Rever	ıue Effect -					
Total of Tax Administration		-1	[7]	[7]	[7]	[7]	[7]	-1	-1	-1	-1	-3	-8
V. Trade-Related Provisions 1. Modification of effective date of provisions relating to tariff classification of recreational performance outerwear													
Total of Trade-Related Provisions					- Estimate	to be Prov	ided by the	e Congress	ional Budg	get Office -			
NET TOTAL		-156,715	-83,347	-61,139	-66,408	-28,722	-19,427	-35,959	-48,018	-57,808	-64,411	-396,328	-621,951

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be before December 31, 2015.

Legend for "Effective" column:

abiUSa = articles brought into the United States after acqbmt = any calendar quarters beginning more than

af = applications for

apoaa = amounts paid or accrued after

apoia = amounts paid or incurred after

ari = amounts received in

bia = bonds issued after

cfa = claims filed after

cma = contributions made after

cmi = contributions made in

cmoaa = contributions made on and after

corma = credits or refunds made after

cra = cider removed after

cpa = coal produced after

cpasa = coal produced and sold after

cyba = calendar years beginning after

da = dispositions after

Da = distributions after

dada = dispositions and distributions after

di = distributions in

dmi = distributions made in

dmo/a = disclosures made on or after

Dmo/a = determinations made on or after

doia = discharge of indebtedness after

do/a = distributions on or after

Do/a = dispositions on or after

DOE = date of enactment

epoii = expenses paid or incurred in

fpa = fuel produced after

fsoua = fuel sold or used after

gma = gifts made after

haa = homes acquired after

ido/a = income determinations on or after

ITIN = individual taxpayer identification number

ityeasd = in taxable years ending after such date

iwbwftea = individuals who begin work for the employer after

ma = months after

Ma = made after

oia = obligations issued after

ooa = organizations organized after

pa = periods after

Pa = payments after

pca = productions commencing after

pfa = pleadings filed after

Pfa = petitions filed after

pma = payments made after

ppisa = property placed in service after

roheea = refunds of higher education

expenses after

rpf = returns prepared for

sppoga = specified plants planted or

grafted after

proaa = payments received or accrued after

rasrt = returns and statements relating to

rpa = remuneration paid after

sa = sales after

saa = stock acquired after

tabo/a = taxes assessed before, on, or after

totoa = terminations of trusts occurring after

tyba = taxable years beginning after

tybbo/a = taxable years beginning before,

on, or after

tyea = taxable years ending after

vaa = vehicles acquired after

1ya = 1 year after

Footnotes for JCX-143-15:

[1] Estimate includes the following outlay effects:	<u>2016</u>	2017	2018	2019	<u>2020</u>	2021	2022	2023	<u>2024</u>	2025	2016-20	2016-25
Reduce the earnings threshold for the refundable portion of the child												
tax credit to \$3,000 made permanent				12,373	12,455	12,452	12,534	12,597	12,694	12,733	24,827	87,839
American opportunity tax credit made permanent				6,258	6,252	6,230	6,255	6,230	6,235	6,253	12,510	43,713
Earned income tax credit:												
a. Credit percentage of 45% for three or more qualifying children made permanent				2,433	2,491	2,557	2,610	2,673	2,757	2,827	4,924	18,348
b. Increase beginning and ending income levels for joint returns by												
\$5,000 indexed after 2009 made permanent				1,342	1,334	1,325	1,318	1,313	1,317	1,316	2,676	9,265
Increase in limit on cover over of rum excise tax revenues to Puerto Rico												
and the Virgin Islands [11]	308	28									336	336
Modifications of filing dates of returns and statements relating to employee wage												
information and other nonemployee compensation to improve compliance; change												
earliest date of certain refunds to improve compliance		-2	-10	-17	-23	-24	-25	-26	-27	-28	-53	-182
Requirements for the issuance of ITINs		-428	-433	-435	-401	-345	-328	-277	-237	-209	-1,697	-3,094
Prevention of retroactive claims of earned income credit after issuance												
of Social Security number.		-37	-39	-41	-43	-45	-48	-50	-53	-55	-161	-412
Prevention of certain retroactive claims of child tax credit		-99	-90	-83	-72	-64	-58	-51	-43	-37	-344	-597
Prevention of certain retroactive claims of American Opportunity Tax Credit		-3	-3	-3	-3	-3	-3	-3	-3	-3	-12	-27
Procedures to reduce improper claims		-4	-4	-4	-4	-4	-4	-4	-5	-4	-18	-40
Restrictions on taxpayers who improperly claimed credits in prior year			-12	-11	-11	-11	-11	-10	-10	-10	-34	-86
Employer identification number required for American Opportunity Tax Credit		-36	-37	-38	-38	-38	-38	-38	-38	-38	-149	-338
[2] Estimate includes the following effects:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2016-20</u>	<u>2016-25</u>
Total Revenue Effects	-115	-146	-151	-157	-162	-184	-198	-208	-219	-231	-730	-1,771
On-budget effects	-76	-96	-99	-103	-107	-121	-130	-137	-144	-152	-480	-1,164
Off-budget effects	-40	-50	-52	-54	-56	-63	-68	-71	-75	-79	-251	-608

- [3] Estimate includes interaction with section 179 and bonus depreciation.
- [4] Effective for dividends paid with respect to any taxable year of regulated investment companies beginning after December 31, 2014.
- [5] Effective for taxable years of foreign corporations beginning after December 31, 2014, and for taxable years of U.S. shareholders with or within which such taxable years of such foreign corporations end.
- [6] The provision does not apply with respect to the withholding requirement under section 1445 for any payment made before the date of the enactment.
- [7] Loss of less than \$500,000.
- [8] Estimate includes interaction with section 179. The percentage is phased down from 50 percent by 10 percent per calendar year beginning in 2018 (2019 for certain longer-lived and transportation property.)
- [9] Estimate includes interaction with bonus depreciation.
- [10] Gain of less than \$500,000.
- [11] Estimate provided by the Congressional Budget Office.
- [12] Effective for returns required to be filed, and payee statements required to be provided, after December 31, 2016.
- [13] Effective for all returns filed after date of enactment except with respect to timely returns for the taxable year that includes the date of enactment.
- [14] The provision amending the definition of underpayment is effective for returns filed after the date of enactment and for returns filed on or before the date of enactment if the statute of limitations period for assessment has not expired. The provision repealing the exception from the erroneous claim penalty is effective for claims filed after the date of enactment.
- [15] Effective for expenses paid after December 31, 2015, for education furnished in academic periods beginning after such date.

Footnotes for JCX-143-15 continued:

[17] Estimate includes the following	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
off-budget effects	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	[7]	-1	-3
[18] Effective as if included in Public Law 113-243.												
[19] Estimate includes interactions with Item III.B.1.												
[20] Effective as of date of enactment for determinations of control, dispositions of USRPI, or deduce	ctible REIT	distributio	ons, except	that the tec	chnical corr	rection to s	ection 8897	7(h)(4)(A)	takes effect	t as of Jan	uary 1, 2015.	
[21] Effective for dispositions after the date which is 60 days after the date of enactment.												
[22] Effective for dividends received from RICs and REITs on or after the date of enactment.												
[23] Estimate includes the following effects:	2016	<u>2017</u>	<u>2018</u>	2019	<u>2020</u>	2021	<u>2022</u>	<u>2023</u>	<u>2024</u>	2025	<u>2016-20</u>	2016-25
Total Revenue Effects.		-7	-10	-11	-11	-12	-12	-13	-14	-14	-40	-104
On-budget effects		-6	-9	-10	-10	-11	-11	-12	-12	-13	-36	-94
Off-budget effects		-1	-1	-1	-1	-1	-1	-1	-1	-1	-4	-10
[24] Effective for amounts received under section 402 of the Energy Policy Act of 2005 in taxable y	ears begini	ning after I	December 3	1, 2011.								
[25] Effective for sales and other dispositions of property acquired after December 31, 2015, by the	taxpayer ir	a sale or e	xchange to	which sec	tion 267(a)	(1) of the I	nternal Rev	venue Code	e of 1986 a	pplied.		
[26] Estimate includes the following	2016	<u>2017</u>	<u>2018</u>	2019	<u>2020</u>	2021	<u>2022</u>	<u>2023</u>	<u>2024</u>	2025	2016-20	2016-25

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- [28] Effective for cases pending as of the day after the date of the enactment, and cases commencing after the date of enactment.
- [29] Effective for proceedings commenced after the date of enactment and, to the extent that it is just and practicable, to all proceedings pending on such date.

[16] This provision could also affect direct spending. Any estimates of changes to direct spending would be provided by the Congressional Budget Office.

[30] Effective for proceedings commenced after the date which is 180 days after the date of enactment and, to the extent that it is just and practicable, to all proceedings pending on such date.