

**ESTIMATED REVENUE EFFECTS OF H.R. 5806,
THE "SUPPORTING AMERICA'S CHARITIES ACT,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON DECEMBER 10, 2014**

Fiscal Years 2015 - 2024

[Millions of Dollars]

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-19	2015-24
1. Modify and make permanent the special rule for qualified conservation contributions.....	cmi tyba 12/31/13	-90	-81	-86	-90	-99	-115	-132	-145	-160	-173	-445	-1,170
2. Enhanced charitable deduction for contributions of food inventory expanded and made permanent.....	generally cma 12/31/13	-221	-163	-169	-175	-181	-188	-194	-201	-208	-215	-909	-1,915
3. 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 12/31/13	-430	-659	-702	-775	-813	-855	-895	-933	-967	-1,001	-3,379	-8,030
NET TOTAL		-741	-903	-957	-1,040	-1,093	-1,158	-1,221	-1,279	-1,335	-1,389	-4,733	-11,115

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be December 15, 2014.

Legend for "Effective" column:

cma = contributions made after
cmi = contributions made in

dmi = distributions made in
tyba = taxable years beginning after