

**ESTIMATED REVENUE EFFECTS OF H.R. 4719,
THE "AMERICA GIVES MORE ACT OF 2014,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON JULY 17, 2014**

Fiscal Years 2014 - 2024

[Millions of Dollars]

Provision	Effective	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2014-19	2014-24
1. Extension and expansion of charitable deduction for contributions of food inventory.....	generally cma 12/31/13	-16	-205	-163	-169	-175	-181	-188	-194	-201	-208	-215	-909	-1,915
2. Make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.....	dmi tyba 12/31/13	-124	-691	-659	-702	-775	-813	-855	-895	-933	-967	-1,001	-3,764	-8,415
3. Modify and make permanent the special rule for qualified conservation contributions.....	cmi tyba 12/31/13	-6	-87	-81	-86	-90	-100	-116	-132	-146	-160	-173	-449	-1,177
4. Allow charitable contributions made by an individual after the close of the taxable year, but before the tax return due date, to be treated as made in such taxable year.....	emwrt tyba 12/31/13	---	-2,195	-52	-80	-72	-71	-72	-70	-62	-76	-72	-2,470	-2,822
5. Modify the tax rate for excise tax on investment income of private foundations.....	tyba DOE	---	-118	-166	-174	-182	-190	-198	-207	-215	-224	-233	-831	-1,909
NET TOTAL		-146	-3,296	-1,121	-1,211	-1,294	-1,355	-1,429	-1,498	-1,557	-1,635	-1,694	-8,423	-16,238

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

cma = contributions made after
cmi = contributions made in

dmi = distributions made in
DOE = date of the enactment

emwrt = elections made with respect to
tyba = taxable years beginning after