

**ESTIMATED REVENUE EFFECTS OF H.R. 644,
THE "AMERICA GIVES MORE ACT OF 2015,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON FEBRUARY 12, 2015**

Fiscal Years 2015 - 2025

[Millions of Dollars]

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2015-20	2015-25
1. Extension and expansion of charitable deduction for contributions of food inventory.....	cma DOE ityeasd & cmi tyea DOE	-59	-160	-195	-202	-209	-216	-223	-231	-239	-248	-256	-1,041	-2,239
2. Make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.....	dmi tyba 12/31/14	-196	-659	-702	-775	-813	-855	-895	-933	-967	-1,001	-1,030	-4,000	-8,826
3. Modify and make permanent the special rule for qualified conservation contributions.....	cmi tyba 12/31/14	-25	-73	-86	-90	-94	-103	-120	-136	-150	-164	-178	-470	-1,220
4. Modify the tax rate for excise tax on investment income of private foundations.....	tyba DOE	[1]	-129	-172	-180	-187	-195	-203	-212	-221	-230	-240	-863	-1,969
NET TOTAL		-280	-1,021	-1,155	-1,247	-1,303	-1,369	-1,441	-1,512	-1,577	-1,643	-1,704	-6,374	-14,254

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment assumed to be April 1, 2015.

Legend for "Effective" column:

cma = contributions made after
cmi = contributions made in
dmi = distributions made in

DOE = date of the enactment
ityeasd = in taxable years ending after such date

tyba = taxable years beginning after
tyea = taxable years ending after

[1] Loss of less than \$500,000.