

**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
<b>DIVISION Q - PROTECTING AMERICANS FROM TAX HIKES ACT OF 2015</b>													
<b>I. Extenders</b>													
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 expenses of elementary and secondary school teachers.....	tyba 12/31/14 & 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 conservation contributions.....	cmi tyba 12/31/14 & 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 deduction for contributions of food inventory.....	cma 12/31/14 & 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 modified.....	apoia 12/31/14 & 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 activated military reservists.....	pma 12/31/14 & 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 179 property.....	tyba 12/31/14 & 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>B. Extensions Through 2019</b>													
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 12/31/19).....	iwbwfta 12/31/14 & iwbwfta 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 of qualified property (sunset 12/31/19) [8].....	ppisa 12/31/14 ityeasd & 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 depreciation (sunset 12/31/19).....	tyea 12/31/14 & 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	----- Estimate Included 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
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.....	[14]	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 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
<b>Total of Program Integrity.....</b>		<b>43</b>	<b>776</b>	<b>844</b>	<b>873</b>	<b>830</b>	<b>768</b>	<b>752</b>	<b>697</b>	<b>656</b>	<b>627</b>	<b>3,368</b>	<b>6,869</b>

### 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]	[7]	-1	-2
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##### 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	-10	-15	-51
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##### b. Elimination of distribution aggregation requirements.....

Da 12/31/14	----- Estimate Included in Item III.A.2.a. -----												
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##### c. Recontribution of refunded amounts.....

roheea 12/31/14	----- Estimate Included in Item III.A.2.a. -----												
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##### 3. Elimination of residency requirement for qualified ABLE programs [16].....

tyba 12/31/14	-1	-4	-8	-12	-13	-13	-13	-13	-13	-13	-12	-38	-103
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##### 4. Exclusion for wrongfully incarcerated individuals.....

tybbo/a DOE	-2	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-7	-10
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##### 5. Clarification of special rule for certain governmental plans plans [17].....

Pa DOE	[7]	[7]	[7]	[7]	-1	-1	-1	-1	-1	-1	-1	-2	-5
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##### 6. Rollovers permitted from other retirement plans into simple retirement accounts.....

cma DOE	----- Negligible Revenue Effect -----												
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##### 7. Technical amendment relating to rollover of certain airline payment amounts.....

[18]	----- No Revenue Effect -----												
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##### 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]	[7]
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##### 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]	[7]
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#### B. Real Estate Investment Trusts ("REITs")

##### 1. Restriction on tax-free spinoffs involving REITs, including transition rules.....

generally do/a 12/7/15	42	73	90	132	173	215	254	286	310	328	509	1,902
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Provision	Effective	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016-20	2016-25
3. 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
4. Clarify the valuation rule for early termination of certain 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 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 motion picture projects [26].....	rpa 12/31/15	10	7	3	3	3	4	4	4	4	4	26	45
<b>Total of Miscellaneous Provisions.....</b>		<b>-197</b>	<b>-1</b>	<b>-15</b>	<b>22</b>	<b>41</b>	<b>47</b>	<b>49</b>	<b>43</b>	<b>20</b>	<b>-2</b>	<b>-150</b>	<b>9</b>

**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	----- <i>No Revenue Effect</i> -----											
2. IRS employees prohibited from using personal email accounts for official business.....	DOE	----- <i>No Revenue Effect</i> -----											
3. Release of information regarding the status of certain investigations.....	dmo/a DOE	----- <i>No Revenue Effect</i> -----											
4. Administrative appeal relating to adverse determinations of tax-exempt status of certain organizations.....	Dmo/a 5/19/14	----- <i>Negligible Revenue Effect</i> -----											
5. Organizations required to notify Secretary of intent to operate under 501(c)(4).....	generally 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	----- <i>No Revenue Effect</i> -----											
8. Gift tax not to apply to contributions to certain exempt organizations.....	gma DOE	----- <i>No Revenue Effect</i> -----											
9. Extend Internal Revenue Service authority to require truncated Social Security numbers on Form W-2.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
10. Clarification of enrolled agent credentials.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
11. Partnership audit rules.....	[27]	----- <i>No Revenue Effect</i> -----											

**B. United States Tax Court**

1. 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	----- <i>No Revenue Effect</i> -----											
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.....	[29]	----- <i>No Revenue Effect</i> -----											
6. Judicial conduct and disability procedures.....	[30]	----- <i>No Revenue Effect</i> -----											
7. Administration, judicial conference, and fees.....	DOE	----- <i>No Revenue Effect</i> -----											

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	----- <i>No Revenue Effect</i> -----											
<b>Total of Tax Administration.....</b>		<b>-1</b>	<b>[7]</b>	<b>[7]</b>	<b>[7]</b>	<b>[7]</b>	<b>[7]</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>	<b>-3</b>	<b>-8</b>
<b>V. Trade-Related Provisions</b>													
1. Modification of effective date of provisions relating to tariff classification of recreational performance outerwear.....	---	----- <i>Estimate to be Provided by the Congressional Budget Office</i> -----											
2. Agreement by Asia-Pacific Economic Cooperation members to reduce rates of duty on certain environmental goods.....	---	----- <i>Estimate to be Provided by the Congressional Budget Office</i> -----											
<b>Total of Trade-Related Provisions.....</b>		----- <i>Estimate to be Provided by the Congressional Budget Office</i> -----											
<b>NET TOTAL .....</b>		<b>-156,715</b>	<b>-83,347</b>	<b>-61,139</b>	<b>-66,408</b>	<b>-28,722</b>	<b>-19,427</b>	<b>-35,959</b>	<b>-48,018</b>	<b>-57,808</b>	<b>-64,411</b>	<b>-396,328</b>	<b>-621,951</b>

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  
 acqgmt = 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  
 cpsaa = 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  
 epoi = 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  
 iwbftea = 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  
 lya = 1 year after

[Footnotes for JCX-143-15 appear on the following pages]

**Footnotes for JCX-143-15:**

	<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>
[1] Estimate includes the following outlay effects:												
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:												
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 are continued on the following page]

**Footnotes for JCX-143-15 continued:**

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

[17] Estimate includes the following	<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>
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 deductible REIT distributions, except that the technical correction to section 8897(h)(4)(A) takes effect as of January 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:	<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.....	---	-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 years beginning after December 31, 2011.

[25] Effective for sales and other dispositions of property acquired after December 31, 2015, by the taxpayer in a sale or exchange to which section 267(a)(1) of the Internal Revenue Code of 1986 applied.

[26] Estimate includes the following	<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>
off-budget effects.....	-1	-2	-4	-5	-5	-6	-6	-6	-6	-6	-17	-47

[27] Effective as if included in section 1101 of the Bipartisan Budget Act of 2015, Public Law 114-74.

[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.

[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.