

Fiscal Years 2025 - 2035

Provision	Effective	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2025-35
1. Temporary enhancement of the standard deduction.....	tyba 12/31/24	---	---	---	---	-10.0	-25.1	-25.6	-26.1	-26.6	-27.1	-27.7	-168.1
2. Enhanced child tax credit	tyba 12/31/24	---	---	---	---	-7.8	-15.5	-13.0	-12.9	-11.0	-8.6	-6.6	-75.3
3. No tax on tips.....	tyba 12/31/24	---	---	---	---	-4.7	-11.9	-12.6	-13.4	-14.3	-15.2	-16.1	-88.2
4. No tax on overtime.....	tyba 12/31/24	---	---	---	---	-22.4	-35.4	-37.0	-38.5	-40.2	-41.8	-43.6	-259.0
5. Additional tax deduction for seniors.....	tyba 12/31/24	---	---	---	---	-4.7	-18.7	-18.9	-19.1	-19.2	-19.4	-19.6	-119.6
6. Personal auto loan interest.....	iaa 12/31/24	---	---	---	---	-10.4	-21.2	-21.9	-22.7	-23.5	-24.3	-10.4	-149.2
7. Tax credit for contributions of individuals to scholarship granting organizations.....	tyba 12/31/24	---	---	---	---	---	-1.2	-5.5	-6.1	-6.6	-6.9	-7.2	-33.6
8. Non-itemizer charitable deduction.....	tyba 12/31/24	---	---	---	---	-0.4	-1.8	-1.8	-1.9	-1.9	-1.9	-2.0	-11.7
9. 100% bonus depreciation.....	ppisa 12/31/24	---	---	---	---	1.0	-62.2	-105.3	-71.9	-52.2	-38.2	-27.6	-356.4
10. Research or experimental expenditures.....	tyba 12/31/24	---	---	---	---	---	-32	-42	-29	-15	-1	10.0	-109.0
11. Limitation on business interest.....	tyba 12/31/24	---	---	---	---	---	-2.2	-4.2	-4.2	-4.7	-5.3	-5.4	-25.9
12. Depreciation allowance for domestic manufacturing.....	ppisa DOE	---	---	---	---	-5.1	-15.2	-26.8	-33.5	-38.0	-39.8	-40.4	-198.8
13. Exclusion of interest on loans secured by rural or agriculture.....	tyea DOE	---	---	---	---	---	-0.2	-0.3	-0.3	-0.4	-0.4	-0.5	-2.0
14. Sound recording productions	pci tyea DOE	---	---	---	---	-0.3	-0.3	-0.2	-0.1	-0.1	-0.1	-0.1	-1.2
15. Clean fuel production credit [1].....	tfpa 12/31/31	---	---	---	---	---	---	---	-3.6	-7.6	-9.9	-13.0	-34.1
16. Money accounts for growth and advancement [2][3].....	tyba 12/31/24	---	---	---	---	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-3.2	-22.2
NET TOTAL.....		---	---	---	---	-68.0	-246.1	-318.3	-286.5	-264.5	-243.1	-213.4	-1,654.3

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2025.

iia = indebtedness incurred after
 pci = productions commencing in

ppisa = property placed in service after
tfpa = transportation fuel produced after

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

[1] Estimate is preliminary and subject to change upon the availability of additional data.

[2] Estimate includes permanent extension of MAGA accounts contribution pilot program.

[3] Estimate includes the following outlay effects:

<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2025-35</u>
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