

| Provision | Effective | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2022-26 | 2022-31 |
|---|-------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Part 4 - Funding the Internal Revenue Service and Improving Taxpayer Compliance | | | | | | | | | | | | | |
| 1. Enhancement of Internal Revenue Service resources..... | DOE | ----- Estimate to be Provided by the Congressional Budget Office ----- | | | | | | | | | | | |
| 2. Application of backup withholding with respect to third party network transactions..... | cyba 12/31/21 | -2 | -1 | [4] | [4] | [4] | [4] | [4] | [4] | [4] | [4] | -3 | -4 |
| 3. Modification of procedural requirements relating to assessment of penalties..... | [25] | 201 | 221 | 113 | 116 | 119 | 122 | 125 | 128 | 132 | 135 | 771 | 1,414 |
| Total of Part 4 - Funding the Internal Revenue Service and Improving Taxpayer Compliance..... | | 199 | 220 | 113 | 116 | 119 | 122 | 125 | 128 | 132 | 135 | 768 | 1,410 |
| Part 5 - Other Provisions | | | | | | | | | | | | | |
| 1. Modifications to limitation on deduction of excessive employee remuneration..... | tyba 12/31/21 | 315 | 639 | 656 | 674 | 683 | 692 | 868 | 881 | 893 | 905 | 2,966 | 7,205 |
| 2. Extension of tax to fund Black Lung Disability Trust Fund [26]..... | sa 12/31/21 | 101 | 137 | 135 | 131 | 32 | --- | --- | --- | --- | --- | 536 | 536 |
| 3. Prohibited transactions relating to holding DISC or FSC in individual retirement account..... | saoiaoho/a 12/31/21 | 39 | 95 | 126 | 157 | 187 | 217 | 249 | 277 | 292 | 301 | 605 | 1,940 |
| 4. Clarification of treatment of DISC gain and distributions of certain foreign shareholders..... | goda 12/31/21 | 41 | 86 | 92 | 95 | 96 | 97 | 99 | 101 | 103 | 106 | 410 | 915 |
| 5. Treatment of certain qualified sound recording productions [27]..... | pci tyea DOE | -310 | -59 | 6 | 43 | 112 | 86 | 43 | 21 | 11 | 12 | -208 | -35 |
| 6. Payment to certain individuals who dye fuel..... | [28] | [4] | [4] | [4] | [4] | [4] | [4] | [4] | [4] | [4] | [4] | -2 | -4 |
| 7. Treatment of financial guaranty insurance companies as qualifying insurance corporations under passive foreign investment company rules..... | tyba 12/31/17 & rma DOE | [4] | -2 | -4 | -5 | -8 | -9 | -12 | -14 | -14 | -14 | -18 | -81 |
| 8. Extension of period of limitation for certain legally married couples..... | DOE | -33 | -22 | --- | --- | --- | --- | --- | --- | --- | --- | -55 | -55 |
| 9. Allow an above-the-line deduction of up to \$250 in union dues paid (sunset 12/31/25)..... | tyba 12/31/21 | -66 | -442 | -442 | -443 | -377 | --- | --- | --- | --- | --- | -1,770 | -1,770 |
| 10. Temporary increase in employer-provided child care credit (sunset 12/31/25)..... | tyba 12/31/21 | -30 | -41 | -42 | -43 | -11 | --- | --- | --- | --- | --- | -166 | -166 |
| 11. Payroll credit for compensation of local news journalists (sunset 12/31/26)..... | cqba DOE | -207 | -366 | -310 | -308 | -320 | -162 | --- | --- | --- | --- | -1,511 | -1,674 |
| 12. Allow an above-the-line deduction of up to \$250 for employee uniforms (sunset 12/31/24)..... | tyba 12/31/21 | -111 | -742 | -756 | -650 | --- | --- | --- | --- | --- | --- | -2,259 | -2,259 |
| 13. Expenses in contingency fee cases..... | apiori tyba DOE | -172 | -659 | -532 | -390 | -231 | -101 | -105 | -101 | -95 | -66 | -1,985 | -2,453 |
| 14. Increase in research credit against payroll tax for small businesses..... | tyba 12/31/21 | -51 | -81 | -85 | -89 | -94 | -98 | -102 | -107 | -111 | -113 | -401 | -932 |
| 15. Imposition of tax on nicotine..... | [29] | 180 | 1129 | 1173 | 1126 | 1028 | 940 | 865 | 792 | 720 | 654 | 4,635 | 8,606 |