

Proposed Language (Link up R&E for small businesses only)	IRC Section	FY26 (Millions)	FY27 (Millions)	FY28 (Millions)
Link up to Child and Dependent Care Tax Credit Expansion	21	0.00	-1.00	-1.02
Link up to Amended Limitation on Business Interest Deduction	163(j)	-3.11	-3.65	-3.27
Link up to More Generous Expensing of Depreciable Assets	179	-0.86	-1.95	-1.98
Link up to Pro-Rata Share Rules	951, 951A	0.00	0.33	0.80
Link up to Charitable Deductions for Corporations	170(b)(2)(A), (d)(2)	0.00	0.48	0.89
Link up to Miscellaneous Business and Corporate Provisions		0.69	0.82	-0.69
Link up to HR1 Domestic R&E for Small Businesses Only	174(a)	-1.29	-1.30	-0.80
Decouple from Special Depreciation for Qualified Production Property	168(n)	-	-	-
Decouple from Qualified Small Business Stock Gain Exclusion	1202(a)(1)	-	2.38	2.45
Decouple from Section 250 Deduction	250(a)	0.61	19.22	20.23
Downtown and Village Tax Credit Increase by \$1M		-	-1.00	-1.00
Increase in Down Payment Assistance Tax Credits		-	-0.35	-0.70
Research & Development Credit Increase to 75%		-	-	-1.74
Total		-3.96	13.98	13.17

