REVENUE ESTIMATES OF THE ADMINISTRATION'S FISCAL YEAR 2022 REVENUE PROPOSALS 1/2/ (fiscal years, in millions of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-26	2022-31
AMERICAN JOBS PLAN													
Reform corporate taxation:													
Raise the corporate income tax rate to 28 percent	0	51,127	86,182	88,059	89,385	91,784	92,065	90,730	89,357	88,798	90,330	406,537	857,817
Revise the global minimum tax regime, disallow deductions attributable to	·	0.,.2.	00,.02	00,000	00,000	0.,.0.	02,000	00,.00	00,007	00,.00	00,000	.00,00.	001,011
exempt income, and limit inversions	0	29,816	51,386	54,192	57,030	55,283	54,699	56,056	56,988	58,223	59,830	247,707	533,503
Reform taxation of foreign fossil fuel income:	·	20,0.0	01,000	0.,.02	0.,000	00,200	0.,000	00,000	00,000	00,220	00,000	2,	000,000
Modify foreign oil and gas extraction income and foreign oil related income													
rules	0	4,178	7,173	7,468	7.834	8,393	9.055	9,633	10,051	10,358	10,638	35,046	84,781
Modify tax rule for dual capacity taxpayers	<u>0</u>	.,	1,110 123	1,100 128	134	<u>143</u>	<u>154</u>	<u>165</u>	173	178 178	183	576	<u>1,429</u>
Subtotal, reform taxation of foreign fossil fuel income	0	4.226	7.296	7.596	7.968	8.536	9.209	9.798	10.224	10.536	10,821	35.622	86,210
Repeal the deduction for Foreign-Derived Intangible Income:	U	7,220	1,200	1,000	7,500	0,000	3,203	3,730	10,224	10,000	10,021	00,022	00,210
Repeal the deduction for Foreign-Derived Intangible Income	0	8,839	15,210	16,010	16,828	12,962	10,410	10,640	10,781	10,988	11,275	69,849	123,943
Provide additional support for research and experimentation expenditures	<u>o</u>	-8.839	-15,210	-16,010	-16,828	-12,962	-10,410	-10,640	-10,781	-10,988	-11,275	-69,849	-123,943
Subtotal, repeal the deduction for Foreign-Derived Intangible Income	0	<u>-0,039</u>	<u>-13,210</u>	<u>-10,010</u>	<u>-10,020</u>	<u>-12,902</u>	-10,410 0	<u>-70,040</u>	<u>-10,761</u>	<u>-10,900</u>	<u>-11,273</u> 0	-09,049 0	<u>-123,943</u> 0
Replace the Base Erosion Anti-Abuse Tax with the Stopping Harmful Inversions	U	U	U	U	U	U	U	U	U	U	U	U	U
11 0	0	0	22 244	E2 706	51.111	47.655	44.460	44.044	20 425	20.000	20.452	105 006	200.054
and Ending Low-Tax Developments Rule	0	23	33,244 39	53,796	43	47,655 45	44,463 47	41,914 48	39,425 49	38,990 50	39,453	185,806 191	390,051
Limit foreign tax credits for sales of hybrid entities	U	23	39	41	43	45	47	40	49	50	51	191	436
Restrict deductions of excessive interest of members of financial reporting		0.400	0.004	4 500	4 000	4 000	4 740	4 705	4.040	4.000	4.050	0.040	40 500
groups for disproportionate borrowing in the United States	0	2,100	2,334	1,586	1,638	1,690	1,743	1,795	1,846	1,900	1,956	9,348	18,588
Impose a 15 percent minimum tax on book earnings of large corporations	0	10,736	15,245	14,588	13,812	14,561	15,203	16,049	16,158	15,775	16,217	68,942	148,344
Provide tax incentives for locating jobs and business activity in the United States													
and remove tax deductions for shipping jobs overseas:	_	_											
Provide tax credit for inshoring jobs to the United States	0	-6	-10	-10	-11	-11	-12	-12	-13	-13	-14	-48	-112
Remove tax deductions for shipping jobs overseas	<u>0</u>	<u>6</u>	<u>10</u>	<u>10</u>	<u>11</u>	<u>11</u>	<u>12</u>	<u>12</u>	<u>13</u>	<u>13</u>	<u>14</u>	<u>48</u>	<u>112</u>
Subtotal, provide tax incentives for locating jobs and business activity in													
the United States and remove tax deductions for shipping jobs													
overseas	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal, reform corporate taxation	0	98,028	195,726	219,858	220,987	219,554	217,429	216,390	214,047	214,272	218,658	954,153	2,034,949
Support housing and infrastructure:													
Expand the Low-Income Housing Tax Credit	0	-35	-212	-707	-1,592	-2,527	-3,427	-4,370	-5,362	-6,339	-7,356	-5,073	-31,927
Provide Neighborhood Homes Investment Tax Credit	0	-10	-99	-398	-944	-1,512	-1,889	-2,063	-2,083	-2,035	-2,001	-2,963	-13,034
Make permanent the New Markets Tax Credit	0	0	0	0	0	-97	-280	-492	-736	-1,006	-1,294	-97	-3,905
Provide federally subsidized state and local bonds for infrastructure 3/	<u>0</u>	-291	<u>-767</u>	-1,292	<u>-1,458</u>	-1,439	-1,403	-1,357	-1,308	-1,257	-1,204	<u>-5,247</u>	<u>-11,776</u>
Subtotal, support housing and infrastructure	0	-336	-1,078	-2,397	-3,994	-5,575	-6,999	-8,282	-9,489	-10,637	-11,855	-13,380	-60,642
Prioritize clean energy:													
Eliminate fossil fuel tax preferences:													
Repeal enhanced oil recovery credit	0	158	389	599	808	951	988	980	975	974	976	2,905	7.798
Repeal credit for oil and gas produced from marginal wells	0	39	100	128	116	78	38	14	3	0	0	461	516
Repeal expensing of intangible drilling costs	0	2,182	1,954	1.569	1,174	747	562	586	591	585	536	7,626	10,486
Repeal deduction for tertiary injectants	U	2, 102	,	.,		nanced oil r			331	505	550	7,020	10,400
Repeal exception to passive loss limitations provided to working interests in				iiiciaaca iii	repearem	ianceu on i	ecovery cre	Jun					
oil and natural gas properties	0	10	10	9	9	9	8	8	8	8	7	47	86
Repeal percentage depletion with respect to oil and natural gas wells	0	678	767	794	831	890	946	996	1.045	1.093	1.132	3.960	9.172
, , , , , ,	U	0/0	707	794	631	690	940	990	1,045	1,093	1,132	3,900	9,172
Increase geological and geophysical amortization period for independent	^	20	400	007	0.47	0.40	0.40	000	047	004	405	007	4.005
producers	0	38	139	227	247	246	242	233	217	201	195	897	1,985
Repeal expensing of exploration and development costs	0	190	170	136	102	65	49	51	51	51 150	46	663	911
Repeal percentage depletion for hard mineral fossil fuels	0	97	110	114	119	127	136	142	149	156	161	567	1,311
Repeal capital gains treatment for royalties	0	46	47	48	49	51	52	50	44	37	31	241	455
Repeal the exemption from the corporate income tax for fossil fuel publicly	_	_	_	_	_	_		400	0.45	0.50	000	_	4.00=
traded partnerships	0	0	0	0	0	0	83	169	216	259	300	0	1,027
Repeal the excise tax exemption for crude oil derived from bitumen and	-					a -							
kerogen-rich rock	0	31	39	39	39	39	40	41	41	42	44	187	395

REVENUE ESTIMATES OF THE ADMINISTRATION'S FISCAL YEAR 2022 REVENUE PROPOSALS 1/ 2/ -- continued (fiscal years, in millions of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-26	2022-31
Repeal amortization of air pollution control facilities	<u>0</u>	<u>16</u>	<u>39</u>	<u>60</u>	<u>80</u>	<u>99</u>	<u>117</u>	<u>134</u>	<u>132</u>	<u>119</u>	<u>105</u>	<u>294</u>	<u>901</u>
Subtotal, eliminate fossil fuel tax preferences	0	3,485	3,764	3,723	3,574	3,302	3,261	3,404	3,472	3,525	3,533	17,848	35,043
Extend and enhance renewable and alternative energy incentives:													
Extend and modify the renewable electricity production credit 3/	0	-2,059	-2,106	-937	-1,429	-1,903	-2,780	-4,606	-6,267	-7,730	-8,802	-8,434	-38,619
Extend and modify the renewable energy investment credit 3/	0	-1,397	-5,767	-26,324	-30,423	-31,149	-35,455	-26,833	-23,061	-18,540	-11,642	-95,060	-210,591
Extend and modify the residential energy efficient credit	<u>0</u>	<u>-290</u>	<u>-480</u>	<u>-1,594</u>	<u>-2,256</u>	<u>-2,538</u>	<u>-2,846</u>	<u>-2,425</u>	<u>-1,933</u>	<u>-1,342</u>	<u>-392</u>	<u>-7,158</u>	<u>-16,096</u>
Subtotal, extend and enhance renewable and alternative energy incentives	0	-3,746	-8,353	-28,855	-34,108	-35,590	-41,081	-33,864	-31,261	-27,612	-20,836	-110,652	-265,306
Provide tax credit for electricity transmission investments 3/	0	-187	-250	-1,746	-2,280	-2,863	-3,118	-3,239	-3,246	-3,420	-3,447	-7,326	-23,796
Provide allocated credit for electricity generation from existing nuclear power													
facilities 3/	0	-750	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-4,750	-9,750
Establish new tax credits for qualifying advanced energy manufacturing 3/	0	-425	-1,102	-1,492	-988	-824	-940	-1,396	-576	-58	-131	-4,831	-7,932
Establish tax credits for heavy- and medium-duty zero emission vehicles 3/	0	-71	-295	-835	-1,471	-2,692	-4,028	-1,178	-63	-11	0	-5,364	-10,644
Provide tax incentives for sustainable aviation fuel	0	-363	-503	-633	-693	-1,313	-1,696	-743	-376	-199	-117	-3,505	-6,636
Provide a production tax credit for low-carbon hydrogen 3/	0	-14	-53	-156	-358	-548	-979	-1,570	-445	-5	0	-1,129	-4,128
Extend and enhance energy efficiency and electrification incentives:													
Extend and modify the nonbusiness energy property credit	0	-532	-1.806	-2,460	-1.940	-1.056	-634	0	0	0	0	-7.794	-8,428
Extend and increase the tax credit for construction of new energy efficient			.,	_,	.,	.,						.,	-,
homes	0	-128	-271	-298	-313	-337	-220	-72	-25	-8	-2	-1.347	-1.674
Extend and increase the energy efficient commercial buildings deduction	0	-146	-280	-328	-346	-350	-350	-350	-350	-351	-354	-1.450	-3.205
Provide tax credits for mechanical insulation labor costs	<u>0</u>	<u>-317</u>	<u>-606</u>	<u>-736</u>	<u>-867</u>	<u>-1,007</u>	<u>-737</u>	<u>-454</u>	<u>-344</u>	<u>-229</u>	<u>-110</u>	<u>-3,533</u>	<u>-5,407</u>
Subtotal, extend and enhance energy efficiency and electrification	<u> </u>	<u> </u>		700	<u> 007</u>	1,007	707	101	<u> </u>			0.000	0,401
incentives	0	-1.123	-2.963	-3.822	-3.466	-2.750	-1.941	-876	-719	-588	-466	-14.124	-18.714
Provide disaster mitigation tax credit	0	-391	-411	-415	-415	-415	-415	-415	-415	-415	-332	-2,047	-4.039
Expand and enhance the carbon oxide sequestration credit 3/	0	-21	-10	-413	-19	-27	-101	-101	-53	-2.082	-3.634	-2,047 -87	-6.058
Extend and enhance the electric vehicle charging station credit 3/	0	-236	-432	-848	-1,457	-2,599	-771	-101	-33 26	-2,002	-3,034	-5,572	-6,267
Reinstate Superfund excise taxes and modify Oil Spill Liability Trust Fund	U	-230	-432	-040	-1,437	-2,599	-//1	-10	20	33	33	-5,572	-0,207
financing:													
5	•	4 745	0.040	0.400	0.455	0.547	0.500	0.040	0.070	0.700	0.707	44 400	04.700
Reinstate Superfund excise taxes	0	1,715	2,340	2,406	2,455	2,517	2,560	2,610	2,670	2,723	2,787	11,433	24,783
Modify Oil Spill Liability Trust Fund financing	<u>0</u>	<u>38</u>	<u>51</u>	<u>53</u>	<u>53</u>	<u>53</u>	<u>53</u>	<u>53</u>	<u>53</u>	<u>53</u>	<u>53</u>	<u>248</u>	<u>513</u>
Subtotal, reinstate Superfund excise taxes and modify Oil Spill Liability	0	4 750	0.004	0.450	0.500	0.570	0.040	0.000	0.700	0.770	0.040	44.004	05.000
Trust Fund financing	0	1,753	<u>2,391</u>	<u>2,459</u>	<u>2,508</u>	<u>2,570</u>	<u>2,613</u>	<u>2,663</u>	<u>2,723</u>	<u>2,776</u>	<u>2,840</u>	<u>11,681</u>	<u>25,296</u>
Subtotal, prioritize clean energy	<u>0</u>	<u>-2,089</u>	<u>-9,217</u>	-33,630	<u>-40,173</u>	<u>-44,749</u>	<u>-50,196</u>	-38,333	<u>-31,933</u>	-29,054	<u>-23,557</u>	<u>-129,858</u>	<u>-302,931</u>
Subtotal, American Jobs Plan	0	95,603	185,431	183,831	176,820	169,230	160,234	169,775	172,625	174,581	183,246	810,915	1,671,376
AMERICAN FAMILIES PLAN													
Strengthen taxation of high-income taxpayers:													
Increase the top marginal income tax rate for high earners	0	19,991	30,594	33,278	36,525	11,532	0	0	0	0	0	131,920	131,920
Reform the taxation of capital income	1,241	7,656	25,451	32,906	36,303	33,947	32,252	34,276	36,064	37,937	45,693	136,263	322,485
Rationalize net investment income and Self-Employment Contributions Act													
taxes	<u>0</u>	11,383	19,535	20,779	23,038	24,205	25,464	26,719	27,559	28,416	29,402	98,940	236,500
Subtotal, strengthen taxation of high-income taxpayers	1,241	39,030	75,580	86,963	95,866	69,684	57,716	60,995	63,623	66,353	75,095	367,123	690,905
Support workers, families, and economic security:													
Make permanent the American Rescue Plan expansion of Premium Tax													
Credits 3/	0	0	-11.490	-15.679	-16.513	-17,215	-18,076	-18,888	-20,149	-21,704	-23,334	-60,897	-163.048
Make permanent the expansion of the Earned Income Tax Credit for workers	U	U	-11,430	-10,079	-10,515	-17,210	-10,070	-10,000	-20, 143	-21,704	-20,004	-00,037	-105,040
without qualifying children 3/	0	-27	-5,589	-11,782	-11,970	-12,145	-12,445	-12,576	-12,745	-12,908	-13,032	-41,513	-105,219
Make permanent American Rescue Plan changes to the Child and Dependent			,		,	,	,				•	,	,
Care Tax Credit 3/	0	-3.134	-10,588	-10,588	-10,633	-12,303	-11,032	-11,195	-11,391	-11,573	-11,761	-47,246	-104,198
Extend the Child Tax Credit increase through 2025 and make permanent full	•	-,	. 5,000	,	. 5,000	,000	,00=	,	,	,	,	,	,
refundability 3/	0	-47,125	-110.999	-108,559	-107.190	-62,060	-2,860	-2.725	-2,611	-2,512	-2,420	-435,933	-449.061
Increase the employer-provided childcare tax credit for businesses	<u>0</u>	-47,123 -28	-110,333 <u>-28</u>	-100,559 <u>-29</u>	-107,190 <u>-29</u>	-02,000 - <u>29</u>	-2,000 -31	-2,723 -31	-2,011 -32	-2,512 -32	-2, -2 0	-435,933	-443,001 -302
Subtotal, support workers, families, and economic security	0					-103,752		-45,415	-46,928	-48,729	-50,580	-585,732	-821,828
oubtotal, support workers, faililles, and economic security	U	-50,514	-130,034	-1-0,037	-1-0,335	-100,702	,	-40,410	-40,320	-40,123	-50,500	-505,752	-021,020

REVENUE ESTIMATES OF THE ADMINISTRATION'S FISCAL YEAR 2022 REVENUE PROPOSALS 1/2/ -- continued

(fiscal years, in millions of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-26	2022-31
Close loopholes:													
Tax carried (profits) interest as ordinary income	0	100	135	138	141	143	149	155	162	169	176	657	1,468
Repeal deferral of gain from like-kind exchanges	0	676	1,857	1,914	1,971	2,030	2,091	2,154	2,218	2,285	2,354	8,448	19,550
Make permanent excess business loss limitation of noncorporate taxpayers	0	0	0	0	0	0	9,996	11,782	7,627	6,836	6,619	0	42,860
Subtotal, close loopholes	0	776	1,992	2,052	2,112	2,173	12,236	14,091	10,007	9,290	9,149	9,105	63,878
Improve compliance:													
Implement a program integrity allocation adjustment and provide additional													
funding for tax administration:													
Implement a program integrity allocation adjustment	0	334	1.858	3.165	4.055	4.894	5.889	6.595	7.243	7.796	8.451	14.306	50.280
Provide additional funding for tax administration	<u>0</u>	0	631	3,312	7,562	13,837	22,342	34,081	46,941	62,253	74,937	25,342	265,896
Subtotal, implement a program integrity allocation adjustment and provide	_	_											
additional funding for tax administration	0	334	2,489	6,477	11,617	18,731	28,231	40,676	54,184	70,049	83,388	39,648	316,176
Introduce comprehensive financial account reporting to improve tax compliance .	<u>0</u>	8,378	32,413	36,551	42,517	46,980	53,032	57,123	61,024	61,886	62,742	166,839	462,646
Subtotal, improve compliance	0	8,712	34,902	43,028	54,134	65,711	81,263	97,799	115,208	131,935	146,130	206,487	778,822
Improve tax administration:													
Increase oversight of paid tax return preparers:													
Increase oversight of paid tax return preparers 3/	0	35	52	57	59	58	55	57	61	68	73	261	575
Increase penalties on ghost preparers 3/	<u>0</u>			21	24	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	102	242
Subtotal, increase oversight of paid tax return preparers	0	<u>13</u> 48	<u>19</u> 71	78	83	83	81	84	89	97	103	363	817
Enhance accuracy of tax information:	_									-			
Expand the Secretary's authority to require electronic filing for forms and													
returns				nealiaible r	evenue eff	ect							
Improve information reporting for reportable payments subject to backup				.099.2.0	0101140 011								
withholding	<u>0</u>	36	83	141	193	202	211	221	231	241	252	655	1,811
Subtotal, enhance accuracy of tax information	0	<u>36</u> 36	<u>83</u> 83	141	193	202	211	221	231	241	252	655	1.811
Expand broker information reporting with respect to crypto assets				nealiaible r	evenue eff	ect							.,
Address taxpayer noncompliance with listed transactions:													
Extend statute of limitation for listed transactions	0	23	52	66	79	77	76	74	73	71	70	297	661
Impose liability on shareholders to collect unpaid income taxes of applicable	_												
corporations	<u>0</u>	<u>395</u>	<u>412</u>	<u>428</u>	444	<u>462</u>	<u>479</u>	<u>498</u>	<u>518</u>	<u>539</u>	<u>560</u>	<u>2,141</u>	4,735
Subtotal, address taxpayer noncompliance with listed transactions	0	418	464	<u>494</u>	523	539	555	572	<u>575</u> 591	610	630	2,438	5,396
Modify tax administration rules:	·				020	000	000	0.2		0.0	000	2,.00	0,000
Amend the centralized partnership audit regime to address tax decreases													
greater than a partner's income tax liability	0	-5	-5	-5	-5	-6	-6	-7	-7	-7	-7	-26	-60
Modify requisite supervisory approval of penalty included in notice	<u>0</u>	29	254	245	248	222	<u>197</u>	174	<u>173</u>	<u>179</u>	186	998	1,907
Subtotal, modify tax administration rules	0	24	249	240	243	216	191	167	166	172	179	972	1.847
Authorize limited sharing of business tax return information to measure the													.,
economy more accurately				no revenue	effect								
Subtotal, improve tax administration	0	526	867	953	1,042	1,040	1,038	1,044	1,077	1,120	1,164	4,428	9,871
Subtotal, American Families Plan	1,241	-1, 270	-25,353	-13, 641	6,819	34,856	107,809	128,514	142,987	159,969	180,958	1,411	721,648
Total, Administration's Fiscal Year 2022 Revenue Proposals	1,241	94,333	160,078	170,190	183,639	204,086	268,043	298,289	315,612	334,550	364,204	812,326	2,393,024
Total, receipt effect	1,241	185,012	336,167	376,280	396,721	339,548	357,817	379,787	392,050	409,093	434,925	1,633,728	3,607,400
Total, outlay effect	0	90,679	176,089	206,090	213,082	135,462	89,774	81,498	76,438	74,543	70,721	821,402	1,214,376

Department of the Treasury

Notes:

^{1/} Presentation in this table does not necessarily reflect the order in which these proposals were estimated.

^{2/} The FY 2022 Budget includes additional receipts effects from the proposal to create a mandatory reemployment services and eligibility assessment program and to account for interactions with proposed spending programs to make community college and child and dependent care more affordable, and to spark further adoption of electric vehicles.

REVENUE ESTIMATES OF THE ADMINISTRATION'S FISCAL YEAR 2022 REVENUE PROPOSALS 1/2/-- continued

(fiscal years, in millions of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-26	2022-31	
3/ This proposal affects both receipts and outlays. Both effects are shown above.	3/ This proposal affects both receipts and outlays. Both effects are shown above. The outlay effects included in these estimates are listed below.													
Provide federally subsidized state and local bonds for infrastructure	Ō	345	964	1,637	1,880	1,819	1,753	1,686	1,620	1,554	1,488	6,645	14,746	
Extend and modify the renewable electricity production credit	0	3,416	4,582	4,703	5,895	6,530	7,167	8,574	9,749	10,557	10,895	25,126	72,068	
Extend and modify the renewable energy investment credit	0	3,936	9,020	29,234	33,801	34,021	38,010	29,039	24,531	19,430	12,567	110,012	233,589	
Provide tax credit for electricity transmission investments	0	203	270	1,789	2,295	2,801	2,970	3,071	3,105	3,308	3,375	7,358	23,187	
Provide allocated credit for electricity generation from existing nuclear power														
facilities	0	675	900	900	900	900	900	900	900	900	900	4,275	8,775	
Establish new tax credits for qualifying advanced energy manufacturing	0	385	1,000	1,350	889	735	847	1,261	518	39	117	4,359	7,141	
Establish tax credits for heavy- and medium-duty zero emission vehicles	0	66	272	768	1,346	2,462	3,673	992	0	0	0	4,914	9,579	
Provide a production tax credit for low-carbon hydrogen	0	11	42	128	313	469	839	1,495	419	0	0	963	3,716	
Expand and enhance the carbon oxide sequestration credit	0	547	655	752	939	1,206	2,063	2,767	2,950	5,018	6,520	4,099	23,417	
Extend and enhance the electric vehicle charging station credit	0	158	259	334	412	540	144	0	0	0	0	1,703	1,847	
Make permanent the American Rescue Plan expansion of Premium Tax														
Credits	0	0	8,620	11,666	12,244	12,327	12,768	13,247	14,073	15,052	16,094	44,857	116,091	
Make permanent the expansion of the Earned Income Tax Credit for workers														
without qualifying children	0	0	5,231	10,670	10,839	10,984	11,122	11,018	11,163	11,304	11,409	37,724	93,740	
Make permanent American Rescue Plan changes to the Child and														
Dependent Care Tax Credit	0	0	6,442	6,455	6,486	6,554	4,694	4,758	4,835	4,908	4,977	25,937	50,109	
Extend the Child Tax Credit increase through 2025 and make permanent full														
refundability	0	80,956	137,868	135,741	134,880	54,147	2,851	2,716	2,602	2,503	2,411	543,592	556,675	
Increase oversight of paid tax return preparers	0	-19	-34	-35	-34	-30	-24	-23	-24	-27	-29	-152	-279	
Increase penalties on ghost preparers	<u>0</u>	<u>0</u>	<u>-2</u>	<u>-2</u>	<u>-3</u>	<u>-10</u>	<u>-25</u>							
Total, outlay effect	0	90,679	176,089	206,090	213,082	135,462	89,774	81,498	76,438	74,543	70,721	821,402	1,214,376	