

Annual Revenue Impacts in Oregon 2016-17 (\$ Millions)	
Permanently extend and modify the deduction for certain expenses of elementary and secondary school	-0.8
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	-2.2
15-year straight line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements made	-1.1
Permanently extend and modify increased expensing limitations and treatment of certain real property as	-29.9
Exception under subpart F for active financing income made	-16.9
Additional first-year bonus depreciation for 50% of basis of qualified property (sunset 12/31/19)	-113.1
Look-through treatment of payments between related CFC's under foreign personal holding company income rules	-3.7
Extend and modify discharge of indebtedness on principal residence excluded from gross income of	-7.7
Requirements for the issuance of ITINs	1.0