

Function	Corporations					Individuals					Total
	2022	2023	2024	2025	2026	2022	2023	2024	2025	2026	2022-26
Exclusion of interest on State and local government qualified private activity bonds for rental housing.....	0.2	0.2	0.2	0.2	0.2	0.9	0.9	0.9	0.9	1.0	5.9
Exclusion of interest on State and local government qualified private activity bonds for owner-occupied housing [8].....	0.2	0.2	0.2	0.2	0.2	0.7	0.7	0.7	0.7	0.8	4.4
Exclusion of interest on State and local government small-issue qualified private activity bonds.....	[2]	[2]	[2]	[2]	[2]	0.1	0.1	0.1	0.1	0.1	0.6
Limitation on deduction for FDIC premiums*.....	-1.5	-1.5	-1.5	-1.5	-1.6	---	---	---	---	---	-7.6
<b>Deduction for mortgage interest on owner-occupied residences.....</b>	---	---	---	---	---	26.8	29.2	31.0	32.2	84.1	203.3
Exclusion of income attributable to the discharge of principal residence acquisition indebtedness.....	---	---	---	---	---	0.2	0.2	0.2	0.2	[2]	0.7
Limitation on net interest deduction to 30 percent of adjusted taxable income*.....	-9.1	-15.8	-17.7	-19.4	-20.8	-0.8	-1.5	-1.6	-1.8	-1.9	-90.3
Depreciation of equipment in excess of the alternative depreciation system [7].....	39.8	38.5	15.8	-3.0	-17.0	19.9	19.4	9.0	0.5	-5.5	117.3
Depreciation of rental housing in excess of alternative depreciation system.....	0.9	0.8	0.8	0.7	0.6	5.8	5.5	5.1	4.7	4.5	29.4
Depreciation of buildings other than rental housing in excess of alternative depreciation system.....	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	3.5
7-year recovery period for motorsports entertainment complexes.....	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	0.3
Limit NOL deduction*.....	-0.8	-0.9	-1.0	-1.0	-1.0	-0.1	-0.1	-0.1	-0.1	-0.1	-5.2
Insurance companies (other than life insurance companies) two-year NOL carryback.....	3.2	3.3	3.4	3.4	3.7	0.4	0.4	0.4	0.4	0.4	18.9
Expensing under section 179 of depreciable business property.....	0.2	0.7	0.9	1.1	1.1	1.4	4.8	6.8	7.7	9.0	33.7
Expensing of magazine circulation expenditures.....	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	0.2
Amortization of business startup costs.....	[2]	[2]	[2]	[2]	[2]	0.2	0.2	0.2	0.2	0.2	1.2
Expensing of costs to remove architectural and transportation barriers to the handicapped and elderly.....	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	0.2
20-percent deduction for qualified business income.....	---	---	---	---	---	54.2	56.9	59.3	62.2	25.3	258.0