## ESTIMATED REVENUE EFFECTS OF H.R. 6756,  
THE "AMERICAN INNOVATION ACT OF 2018,"  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON SEPTEMBER 13, 2018  

Fiscal Years 2019 - 2028  

[Millions of Dollars]  

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<tbody>
<tr>
<td>2. Preservation of start-up net operating losses and tax credits after ownership changes...</td>
<td>tyea 9/10/18</td>
<td>-17</td>
<td>-32</td>
<td>-55</td>
<td>-90</td>
<td>-144</td>
<td>-225</td>
<td>-329</td>
<td>-459</td>
<td>-592</td>
<td>-709</td>
<td>-338</td>
<td>-2,652</td>
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</tbody>
</table>

NET TOTAL ......................................................................................................................  

-61    -141  -208  -288  -390  -520  -675  -858  -1,048  -1,227  -1,088  -5,416  

Joint Committee on Taxation  

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NOTE: Details may not add to totals due to rounding. The date of enactment is generally assumed to be October 1, 2018.

Legend for "Effective" column: tyea = taxable years ending after

[1] Proposal applies to expenditures paid or incurred in connection with active trades or businesses which begin in taxable years beginning after December 31, 2018.