

**LIST OF EXPIRING FEDERAL TAX PROVISIONS
2008-2020**

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



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INTRODUCTION

This document,¹ prepared by the staff of the Joint Committee on Taxation, provides a listing of Federal tax provisions (other than those providing time-limited transition relief after the repeal of an underlying rule) that are currently² scheduled to expire in 2008-2020 (with references to the applicable section of the Internal Revenue Code of 1986 or other applicable law). Expiring Federal tax provisions providing temporary disaster relief are separately listed in Part II of the document.

For purposes of compiling this list, the staff of the Joint Committee on Taxation considers a provision to be expiring if, at some statutorily specified date in the future, the provision expires completely or reverts to the law in effect before the present-law version of the provision. Certain provisions terminate on dates that refer to a taxpayer's taxable year and not a calendar year. For these provisions, the expiration dates listed in this document apply with respect to calendar year taxpayers. The expiration dates of such provisions may differ, however, with respect to fiscal year taxpayers or taxpayers with short taxable years.

¹ This document may be cited as follows: Joint Committee on Taxation, *List of Expiring Federal Tax Provisions, 2008-2020* (JCX-20-09), March 9, 2009. This document can be found on the Joint Committee on Taxation website at www.jct.gov.

² This document takes into account Federal tax legislation enacted through 2008 and the American Recovery and Reinvestment Tax Act of 2009, Pub. L. No. 111-5, enacted February 17, 2009.

I. FEDERAL TAX PROVISIONS³ EXPIRING 2008-2020

A. Provisions that Expired in 2008

Provision (Code section)	Expiration Date
1. Reporting on certain acquisitions of interest in insurance contracts in which certain exempt organizations hold an interest (sec. 6050V)	8/17/08
2. Placed-in-service date for facilities eligible to claim the Indian coal production credit (sec. 45(d))	12/31/08 ⁴
3. Suspension of percentage limits on certain contributions of food inventory by qualified farmers and ranchers (sec. 170(b)(3))	12/31/08
4. Extended NOL carryback period for eligible small businesses (sec. 172(b)(1)(H))	12/31/08
5. Special rate for qualified methanol or ethanol fuel from coal (sec. 4041(b)(2)(D))	12/31/08

³ Not including temporary disaster relief Federal tax provisions, which are listed in Part II.

⁴ The credit for production of Indian coal expires December 31, 2012. The placed-in-service date for refined coal facilities is December 31, 2009.

B. Provisions Expiring in 2009

Provision (Code section)	Expiration Date
1. Airport and Airway Trust Fund excise taxes:	
a. All but 4.3 cents per gallon of taxes on noncommercial aviation kerosene and noncommercial aviation gasoline (sec. 4081(d)(2)(B)) ⁵	03/31/09
b. Domestic and international air passenger ticket taxes (sec. 4261(j)(1)(A)(ii))	03/31/09
c. Air cargo tax (sec. 4271(d)(1)(A)(ii))	03/31/09
2. Temporary reduction in corporate rate for qualified timber gain (sec. 1201(b))	05/23/09
3. Mineral royalties treated as qualified REIT income for timber REITs (secs. 856(c)(2)(I) and 856(c)(8))	5/23/09 ⁶
4. Sales by REITs of timber property held at least two years to qualified organizations for conservation purposes treated as sale of property held for investment or used in a trade or business (sec. 857(b)(6)(G) and (H) and former sec. 857(b)(6)(D))	5/23/09 ⁷

⁵ The 4.3-cents-per-gallon rate is permanent.

⁶ The provision expires on the last day of the taxpayer's first taxable year beginning after May 22, 2008, and before May 23, 2009.

⁷ The provision expires for sales after the last day of the first taxable year beginning after May 22, 2008, and before May 23, 2009.

Provision (Code section)	Expiration Date
5. Period to amend returns to reduce casualty losses later compensated by Federal relief grants, and limited relief from interest and penalties (sec. 3082 of P.L. 110-289)	7/30/09 ⁸
6. Personal tax credits allowed against regular tax and alternative minimum tax (“AMT”) (sec. 26(a)(2)) ⁹	12/31/09
7. Alternative motor vehicle credit for qualified hybrid motor vehicles other than passenger automobiles and light trucks (sec. 30B(k)(3))	12/31/09
8. First time homebuyer credit (sec. 36(h))	11/30/09

⁸ The time for amending the return expires on the later of the three-year period for filing the return for the year of the relief grant or one year from the July 30, 2008 date of enactment.

⁹ The Economic Growth and Tax Relief Reconciliation Act of 2001 (Pub. L. No. 107-16, June 7, 2001) (“EGTRRA”) made this provision permanent with respect to the child tax credit and the adoption credit. The provisions of EGTRRA generally sunset after 2010; *see* Part I.F., below. The allowance of the saver’s credit, residential energy efficient property credit, the credit for certain plug-in electric vehicles (sec. 30), the credit for alternative motor vehicles, and the credit for new qualified plug-in electric drive motor vehicles (sec. 30D) against regular tax and minimum tax is permanent.

Provision (Code section)	Expiration Date
9. Incentives for biodiesel and renewable diesel:	
a. Income tax credits for biodiesel fuel, biodiesel used to produce a qualified mixture, and small agri-biodiesel producers (sec. 40A(g))	12/31/09
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A(g))	12/31/09
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(5)(B))	12/31/09
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(5)(B))	12/31/09
10. Tax credit for research and experimentation expenses (sec. 41(h)(1)(B))	12/31/09
11. Increase in low-income housing credit volume cap (sec. 42(h)(3)(I))	12/31/09
12. Election to substitute grants to States for low-income housing projects for low-income housing credit allocation (sec. 42(i)(9) and sec. 1602 of Pub. L. No. 111-5)	12/31/09
13. Credit for electricity produced at open-loop biomass facilities placed in service before October 22, 2004 (sec. 45(b)(4)(B)(ii))	12/31/09

Provision (Code section)	Expiration Date
14. Placed-in-service date for facilities eligible to claim the refined coal production credit (sec. 45(d))	12/31/09 ¹⁰
15. Indian employment tax credit (sec. 45A(f))	12/31/09
16. New markets tax credit (sec. 45D(f)(1))	12/31/09
17. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/09
18. Credit for certain expenditures for maintaining railroad tracks (sec. 45G(f))	12/31/09
19. Period for incurring qualified expenditures for purposes of credit for production of low sulfur diesel fuel for small refiners in compliance with EPA sulfur regulations for small refiners (sec. 45H(c)(4))	12/31/09
20. Placed-in-service date for eligibility for tax credit for the production of coke or coke gas (sec. 45K(g)(1))	12/31/09
21. Mine rescue team training credit (sec. 45N)	12/31/09
22. Employer wage credit for activated military reservists (sec. 45P)	12/31/09
23. Issuance of clean renewable energy bonds (CREBs) (sec. 54M)	12/31/09

¹⁰ The placed-in-service date for Indian coal facilities is December 31, 2008.

Provision (Code section)	Expiration Date
24. Increased AMT exemption amount (sec. 55(d)(1))	12/31/09
25. Deduction for certain expenses of elementary and secondary school teachers (sec. 62(a)(2)(D))	12/31/09
26. Additional standard deduction for state and local real property taxes (sec. 63(c)(7))	12/31/09
27. Exclusion of unemployment compensation benefits from gross income (sec. 85(c))	12/31/09
28. Suspension of applicable high-yield debt obligation rules for debt issued in an exchange or as a result of modification (sec. 163(e)(5))	12/31/09
29. Deduction of State and local general sales taxes (sec. 164(b)(5))	12/31/09
30. Deduction for State sales tax and excise tax on the purchase of motor vehicles (sec. 164(b)(6)(G))	12/31/09
31. Five-year depreciation for farming business machinery and equipment (sec. 168(e)(3)(B)(vii))	12/31/09
32. 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements (sec. 168(e)(3)(E)(iv) , (v), and (ix))	12/31/09

Provision (Code section)	Expiration Date
33. Seven-year recovery period for motorsports entertainment complexes (sec. 168(i)(15))	12/31/09
34. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8))	12/31/09
35. Additional first-year depreciation for 50 percent of basis of qualified property (sec. 168(k)(2))	12/31/09 ¹¹
36. Election to accelerate AMT and research credits in lieu of additional first-year depreciation (sec. 168(k)(4))	12/31/09 ¹²
37. Encouragement of contributions of capital gain real property made for conservation purposes (secs. 170(b)(1)(E) and 170(b)(2)(B))	12/31/09
38. Enhanced charitable deduction for contributions of food inventory (sec. 170(e)(3)(C))	12/31/09
39. Enhanced charitable deduction for contributions of book inventories to public schools (sec. 170(e)(3)(D))	12/31/09

¹¹ December 31, 2010, for certain longer-lived and transportation property.

¹² December 31, 2010, for certain longer-lived and transportation property.

Provision (Code section)	Expiration Date
40. Enhanced deduction for corporate contributions of computer equipment for educational purposes (sec. 170(e)(6)(G))	12/31/09
41. Increase in expensing to \$250,000/\$800,000 (sec. 179(b)(7)) ¹³	12/31/09
42. Election to expense advanced mine safety equipment (sec. 179E)	12/31/09
43. Expensing of capital costs incurred by small refiners for production of diesel fuel in compliance with EPA sulfur regulations for small refiners (sec. 179B(a))	12/31/09
44. Special expensing rules for certain film and television productions (sec. 181(f))	12/31/09
45. Expensing of “brownfields” environmental remediation costs (sec. 198(h))	12/31/09
46. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sec. 199(d)(7))	12/31/09
47. Allowance of additional IRA contributions in certain bankruptcy cases (sec. 219(b)(5)(C))	12/31/09
48. Above-the-line deduction for qualified tuition and related expenses (sec. 222(e))	12/31/09

¹³ The increase in expensing to \$125,000/\$500,000 expires December 31, 2010.

Provision (Code section)	Expiration Date
49. Waiver of minimum required distribution rules for IRAs and defined contribution plans (sec. 401(a)(9)(H))	12/31/09 ¹⁴
50. Tax-free distributions from individual retirement plans for charitable purposes (sec. 408(d)(8))	12/31/09
51. Special rule for sales or dispositions to implement FERC or State electric restructuring policy (sec. 451(i))	12/31/09
52. Modification of tax treatment of certain payments to controlling exempt organizations (sec. 512(b)(13)(E)(iv))	12/31/09
53. Exclusion of gain or loss on sale or exchange of certain brownfield sites from unrelated business taxable income (sec. 512(b)(19)(K))	12/31/09
54. Suspension of 100 percent-of-net-income limitation on percentage depletion for oil and gas from marginal wells (sec. 613A(c)(6)(H))	12/31/09
55. Treatment of certain dividends and assets of regulated investment companies (secs. 871(k)(1)(C) and (2)(C), and 881(e)(1)(A) and 2))	12/31/09
56. RIC qualified investment entity treatment under FIRPTA (sec. 897(h)(4))	12/31/09

¹⁴ The waiver also applies to minimum required distributions for 2009 required to be made by April 1, 2010.

Provision (Code section)	Expiration Date
57. Exceptions under subpart F for active financing income (secs. 953(e)(10) and 954(h)(9))	12/31/09
58. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6))	12/31/09
59. Basis adjustment to stock of S corporations making charitable contributions of property (sec. 1367(a))	12/31/09
60. Empowerment zone tax incentives: ¹⁵	
a. Increased exclusion of gain (attributable to periods before 1/1/15) on the sale of qualified business stock of an empowerment zone business (secs. 1202(a)(2)(C) and 1391(d)(1)(A)(i))	12/31/09
b. Empowerment zone tax-exempt bonds (secs. 1394 and 1391(d)(1)(A)(i))	12/31/09
c. Empowerment zone employment credit (secs. 1396 and 1391(d)(1)(A)(i))	12/31/09
d. Increased expensing under sec. 179 (secs. 1397A and 1391(d)(1)(A)(i))	12/31/09
e. Nonrecognition of gain on rollover of empowerment zone investments (secs. 1397B and 1391(d)(1)(A)(i))	12/31/09

¹⁵ The empowerment zone tax incentives may expire earlier than December 31, 2009, with respect to an empowerment zone if a State or local government provided for an expiration date in the nomination of an empowerment zone or the appropriate Secretary revokes an empowerment zone's designation.

Provision (Code section)	Expiration Date
61. Tax incentives for investment in the District of Columbia:	
a. Designation of D.C. enterprise zone, employment tax credit, and additional expensing (sec. 1400(f)(1))	12/31/09
b. Tax-exempt D.C. empowerment zone bonds (sec. 1400A(b))	12/31/09
c. Acquisition date for eligibility for zero-percent capital gains rate for investment in D.C. for gains through 12/31/14 (secs. 1400B(b)(2), (b)(3)(A), (b)(4)(A)(i), (b)(4)(B)(i)(I), (e)(2), and (g)(2))	12/31/09
d. Tax credit for first-time D.C. homebuyers (sec. 1400C(i))	12/31/09
62. Renewal community tax incentives:	
a. Acquisition date for eligibility for zero-percent capital gains rate for investment in renewal communities for gains through 12/31/14 (secs. 1400F(b)(2)(A)(i), (3)(A), and (4)(A)(i), 1400F(c)(2), and 1400F(d))	12/31/09
b. Employment credit (secs. 1400H and 1391(d)(1)(A)(i))	12/31/09
c. Commercial revitalization deduction (sec. 1400I(g))	12/31/09
d. Increased expensing under sec. 179 (sec. 1400J(b)(1)(A))	12/31/09
63. Definition of gross estate for regulated investment company stock owned by a nonresident not a citizen of the United States (sec. 2105(d))	12/31/09

Provision (Code section)	Expiration Date
64. FUTA surtax of 0.2 percent (sec. 3301(1))	12/31/09
65. Incentives for alternative fuel and alternative fuel mixtures (excluding liquefied hydrogen): ¹⁶	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(C))	12/31/09
b. Excise tax credits and outlay payments for alternative fuel mixtures (secs. 6426(e)(3) and 6427(e)(6)(C))	12/31/09
66. Sixty-five percent subsidy for payment of COBRA health care coverage continuation premiums (sec. 6432 and sec. 3001 of Pub. L. No. 111-5)	12/31/09 ¹⁷
67. Reduced estimated tax payments for small businesses (sec. 6654(d)(1)(D))	12/31/09
68. Temporary increase in limit on cover over of rum excise tax revenues (from \$10.50 to \$13.25 per proof gallon) to Puerto Rico and the Virgin Islands (sec. 7652(f))	12/31/09
69. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432)	12/31/09

¹⁶ The related provisions for hydrogen fuel expire September 30, 2014.

¹⁷ The provision does not apply to involuntary terminations that occur after December 31, 2009.

Provision (Code section)	Expiration Date
70. Use of single-employer defined benefit plan's prior-year adjusted funding target attainment percentage to determine application of limitation on benefit accruals (sec. 203 of Pub. L. No. 110-458)	12/31/09 ¹⁸
71. Delay of designation of multiemployer plans as in endangered or critical status (sec. 204 of Pub. L. No. 110-458)	12/31/09 ¹⁹
72. Extension of funding improvement and rehabilitation periods for certain multiemployer pension plans (sec. 205 of Pub. L. No. 110-458)	12/31/09 ²⁰
73. Refundable credit for government retirees (sec. 2202 of Pub. L. No. 111-5)	12/31/09

¹⁸ The provision applies to the first plan year that begins during the period beginning on October 1, 2008 and ending on September 30, 2009.

¹⁹ The provision applies to the first plan year that begins during the period beginning on October 1, 2008 and ending on September 30, 2009.

²⁰ The provision applies to plan years beginning during 2008 and 2009.

C. Provisions Expiring in 2010

Provision (Code section)	Expiration Date
1. Provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 ²¹ (Pub. L. No. 107-16)	12/31/10
2. Reduced capital gain rates (secs. 1(h) and 1445(e)(6) and sec. 102 of Pub. L. No. 109-222)	12/31/10
3. Dividends taxed at capital gain rates (sec. 1(h) and sec. 102 of Pub. L. No. 109-222))	12/31/10
4. Refundable child credit floor amount (sec. 24(d))	12/31/10
5. American Opportunity Tax credit (sec. 25A(i))	12/31/10
6. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/10

²¹ The sunset applies to all EGTRRA provisions otherwise in effect on the expiration date. Pub. L. No. 107-358 repealed the sunset contained in EGTRRA with respect to the exclusion from Federal income tax for restitution received by victims of the Nazi Regime. The Pension Protection Act of 2006, Pub. L. No. 109-280, repealed the sunset contained in EGTRRA with respect to the pension and IRA provisions contained in subtitles A through F of title VI of EGTRRA and with respect to the qualified tuition program provisions in section 402 of EGTRRA.

Provision (Code section)	Expiration Date
7. Alternative motor vehicle credit for advanced lean burn technology motor vehicles and qualified hybrid motor vehicles that are passenger automobiles or light trucks (sec. 30B(k)(2))	12/31/10 ²²
8. Alternative motor vehicle credit for qualified alternative fuel vehicles (sec. 30B(k)(4))	12/31/10
9. Alternative fuel vehicle refueling property (non-hydrogen refueling property) (sec. 30C(g)(2)) ²³	12/31/10
10. Alternative fuel refueling property – increase in credit rate and credit cap (sec. 30C(e)(6))	12/31/10
11. Earned income tax credit:	
a. credit percentage of 45 percent for three or more qualifying children (sec. 32(b)(3)(A))	12/31/10
b. phaseout threshold for marriage penalty relief (sec. 32(b)(3)(B))	12/31/10
12. Enhanced credit for health insurance costs of eligible individuals (sec 35(a))	12/31/10
13. Making work pay credit (sec. 36A)	12/31/10

²² In addition to this expiration date, the provision begins to phase out over a one-year period beginning on the date the manufacturer has manufactured and sold at least 60,000 qualified vehicles.

²³ The related provision of section 30C for hydrogen refueling property expires December 31, 2014.

Provision (Code section)	Expiration Date
14. Incentives for alcohol fuels	
a. Alcohol fuels income tax credit (alcohol fuel, alcohol used to produce a qualified mixture, and small ethanol producers) (sec. 40(e)(1)(A), (h)(1), and (h)(2))	12/31/10 ²⁴
b. Alcohol fuel mixture excise tax credit and outlay payments (secs. 6426(b)(5) and 6427(e)(5)(A))	12/31/10
15. Credit for energy efficient appliances (sec. 45M(b))	12/31/10
16. Grants for specified energy property in lieu of tax credits (sec. 48(d) and sec. 1603 of Pub. L. No. 111-5)	12/31/10
17. Election of investment credit in lieu of production tax credit (sec. 48(a)(5))	12/31/10
18. Work opportunity tax credit targeted group status for unemployed veterans and disconnected youth (sec. 51(d)(14))	12//31/10
19. Qualified zone academy bonds - allocations of bond authority 4(sec. 54E(c)(1))	12/31/10
20. School construction bonds – allocation of bond authority (sec.54F(c))	12/31/10

²⁴ The income tax credit expires earlier if the tax rate on gasoline and other motor fuels drops to 4.3 cents per gallon for any period before January 1, 2011. The rates are currently scheduled to be reduced October 1, 2011. See sections 40(e)(1)(B) and 4081(d)(1).

Provision (Code section)	Expiration Date
21. Authority to issue Build America Bonds (secs. 54AA(d)(1)(B) and 6431(a))	12/31/10
22. Modification of AMT limitations on tax-exempt bonds (secs. 57(a)(5)(C)(vi) and 56(g)(4)(B)(iv))	12/31/10
23. Deferral and ratable inclusion of income from business debt discharged by reacquisition (sec. 108(i))	12/31/10
24. Exclusion from income for benefits provided to volunteer firefighters and emergency medical responders (sec. 139B)	12/31/10
25. Parity for exclusion for employer-provided mass transit and parking benefits (sec. 132(f))	12/31/10
26. Qualified mortgage bonds for refinancing of subprime loans (143(k)(12))	12/31/10 ²⁵
27. Expansion of availability of industrial development bonds to facilities manufacturing intangible property (sec. 144(a)(12)(c))	12/31/10
28. Volume cap increase and set-aside for private activity bonds for housing (sec. 146(d))	12/31/10

²⁵ Qualified subprime loans cannot be refinanced by bonds issued after December 31, 2010.

Provision (Code section)	Expiration Date
29. Bonds guaranteed by Federal Home Loan banks eligible for treatment as tax-exempt bonds (sec. 149(b)(3)(a)(iv))	12/31/10
30. Premiums for mortgage insurance deductible as interest that is qualified residence interest (sec. 163(h)(3))	12/31/10
31. Five-year amortization of music and music copyrights (sec. 167(g)(8))	12/31/10
32. Natural gas distribution lines treated as 15-year property (sec. 168(e)(3)(E)(viii))	12/31/10
33. Increase in expensing to \$125,000/500,000 (indexed) (sec. 179(b)(1) and (2), (c)(2), and (d)(1)(A)(ii)) ²⁶	12/31/10
34. Modification of small issuer exception to tax-exempt interest allocation rules for financial institutions (sec. 265(b)(3)(G))	12/31/10
35. De minimis safe harbor exception for tax-exempt interest expense of financial institutions (secs. 265(b)(7) and 291(e)(1)(B)(iv))	12/31/10
36. Computer technology and equipment allowed as a qualified higher education expense for section 529 accounts (sec. 529(e)(3)(A)(iii))	12/31/10
37. Alaska Native Settlement Trusts (sec. 646)	12/31/10

²⁶ The increase in expensing to \$250,000/\$800,000 expires December 31, 2009.

Provision (Code section)	Expiration Date
38. Special rules for qualified small business stock (sec. 1202(a)(3))	12/31/10
39. Reduction in S corporation recognition period for built-in gains tax (sec. 1374(d)(7))	12/31/10
40. Authority to issue Recovery Zone economic development bonds and facility bonds (secs. 1400U-2(b) and 1400U-3(b))	12/31/10

D. Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. Work opportunity tax credit (sec. 51(c)(4))	8/31/11
2. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4) and 4081(d)(3))	9/30/11
3. Highway Trust Fund excise tax rates:	
a. All but 4.3 cents per gallon of the taxes on highway gasoline, diesel fuel, kerosene, and alternative fuels (secs. 4041(a) and 4081(d)(1))	9/30/11
b. Reduced rate of tax on partially exempt methanol or ethanol fuel (sec. 4041(m)) ²⁷	9/30/11
c. Tax on retail sale of heavy highway vehicles (sec. 4051(c))	9/30/11
d. Tax on heavy truck tires (sec. 4071(d))	9/30/11
e. Annual use tax on heavy highway vehicles (sec. 4481(f))	9/30/11
4. Credit for electric drive motorcycles, three-wheeled vehicles, and low-speed vehicles (sec. 30(f))	12/31/11
5. Conversion credit for plug-in electric vehicles (sec. 30B(i)(4))	12/31/11

²⁷ After September 30, 2011, in the case of fuel none of the alcohol in which consists of ethanol, the rate is 2.15 cents-per-gallon. In any other case, the rate is 4.3 cents-per-gallon.

Provision (Code section)	Expiration Date
6. Treatment of military basic housing allowances under low-income housing credit (sec. 142(d))	12/31/11
7. Disclosure of prisoner return information to the Federal Bureau of Prisons (sec. 6103(k)(10))	12/31/11

E. Provisions Expiring in 2012

Provision (Code section)	Expiration Date
1. Qualified green buildings and sustainable design project bonds (sec. 142(l)(8))	9/30/12
2. Cellulosic biofuel producer credit (sec. 40(b)(6)(H))	12/31/12
3. Placed-in-service date for wind facilities eligible to claim electricity production credit (sec. 45(d))	12/31/12 ²⁸
4. Credit for production of Indian coal (sec. 45(e)(10)(A)(i))	12/31/12 ²⁹
5. Election to claim the energy credit in lieu of the electricity production credit for wind facilities (sec. 48(a)(5))	12/31/12 ³⁰
6. Credit for prior year minimum tax liability made refundable after period of years (sec. 53(e))	12/31/12
7. Discharge of indebtedness on principal residence excluded from gross income of individuals (sec. 108(a)(1)(E))	12/31/12

²⁸ The placed-in-service date for renewable power facilities other than wind facilities is December 31, 2013.

²⁹ The placed-in-service date for Indian coal facilities is December 31, 2008.

³⁰ The expiration date with respect to renewable power facilities other than wind facilities is December 31, 2013.

Provision (Code section)	Expiration Date
8. Special depreciation allowance for cellulosic biofuel plant property (sec. 168(l))	12/31/12

F. Provisions Expiring in 2013

Provision (Code section)	Expiration Date
1. Determination of low-income housing credit rate (sec. 42(b)(2))	12/31/13
2. Placed-in-service date for facilities (other than wind facilities) eligible to claim the electricity production credit (sec. 45(d))	12/31/13 ³¹
3. Election to claim the energy credit in lieu of the electricity production credit for renewable power facilities other than wind facilities (sec. 48(a)(5))	12/31/13 ³²
4. Three-year depreciation for race horses two years old or younger (sec. 168(e)(3))	12/31/13
5. Placed-in-service date for partial expensing of certain refinery property (sec. 179C(c)(1)) ³³	12/31/13
6. Energy efficient commercial buildings deduction (sec. 179D(h))	12/31/13
7. Transfer of excess pension assets to retiree health accounts (sec. 420(b)(5))	12/31/13

³¹ The placed-in-service date for wind facilities is December 31, 2012.

³² The expiration date with respect to wind facilities is December 31, 2012.

³³ The commencement of construction date for self-constructed property is December 31, 2009.

G. Provisions Expiring in 2014

Provision (Code section)	Expiration Date
1. Incentives for alternative fuel and alternative fuel mixtures involving liquefied hydrogen:	
a. Excise tax credits and outlay payments for liquefied hydrogen (secs. 6426(d)(5) and 6427(e)(6)(D)) ³⁴	9/30/14
b. Excise tax credits and outlay payments for liquefied hydrogen fuel mixtures (secs. 6426(e)(3) and 6427(e)(6)(D))	9/30/14
2. Alternative motor vehicle credit for qualified fuel cell motor vehicles (sec. 30B(k)(1))	12/31/14
3. Alternative fuel refueling property (hydrogen refueling property) (sec. 30C(g)(1)) ³⁵	12/31/14
4. Automatic amortization extension for multiemployer defined benefit pension plans (sec. 431(d)(1)(C)) ³⁶	12/31/14

³⁴ Related provisions for non-hydrogen fuel expire December 31, 2009.

³⁵ The related provision of section 30C for non-hydrogen refueling property expires December 31, 2010.

³⁶ A corresponding provision is contained in section 304(d)(1)(C) of ERISA that also expires on December 31, 2014.

Provision (Code section)	Expiration Date
5. Additional funding rules for multiemployer defined benefit pension plans in endangered or critical status (sec. 432, and sec. 221(c) of Pub. L. No. 109-280) ³⁷	12/31/14
6. Deemed approval of adoption, use or cessation of shortfall funding method for multiemployer defined benefit pension plans (secs. 201(b) and 221(c) of Pub. L. No. 109-280)	12/31/14

³⁷ A corresponding provision is contained in section 305 of ERISA that also expires on December 31, 2014.

H. Provisions Expiring in 2016

Provision (Code section)	Expiration Date
1. Credit for residential energy property (sec. 25D(g))	12/31/16
2. Increased credit for business solar energy property (sec. 48(a)(2)(A)(i)(II))	12/31/16
3. Credit for hybrid solar lighting systems (sec. 48(a)(3)(A)(ii))	12/31/16
4. Energy credit for geothermal heat pump property, small wind property, and combined heat and power property (secs. 48(a)(3)(A)(vii), 48(c)(4)(D), and 48(c)(3)(A)(iv))	12/31/16
5. Credit for business installation of qualified fuel cells and stationary microturbine power plants (sec. 48(c)(1)(D) and (c)(2)(D))	12/31/16

I. Provisions Expiring in 2017

Provision (Code section)	Expiration Date
1. Oil Spill Liability Trust Fund financing rate (sec. 4611(f)(2))	12/31/17

J. Provisions Expiring in 2018

Provision (Code section)	Expiration Date
1. Increase in amount of excise tax on coal (sec. 4121(e)(2))	12/31/18 ³⁸

³⁸ The increased amount of the excise tax on coal terminates the earlier of this date or the first December 31 as of which there is no balance of repayable advances made to the Black Lung Disability Trust Fund and no unpaid interest on such advances.

K. Provisions Expiring in 2020

Provision (Code section)	Expiration Date
1. Placed-in-service date for eligibility for the credit for production from certified advanced nuclear power facilities (sec. 45J(d)(1)(B))	12/31/20

**II. TEMPORARY DISASTER RELIEF FEDERAL TAX PROVISIONS
EXPIRING 2008-2013**

A. Temporary Disaster Relief Federal Tax Provisions that Expired in 2008

Provision (Code section)	Expiration Date
1. Special rule for applying income tests in non-metropolitan areas under low-income housing credit for the Gulf Opportunity Zone, the Rita GO Zone, and the Wilma GO Zone (sec. 1400N(c)(4)) ³⁹	12/31/08
2. Additional depreciation for certain Gulf Opportunity Zone property that is nonresidential real property or residential rental property (sec. 1400N(d)(2))	12/31/08 ⁴⁰
3. Increase in expensing under section 179 for certain Gulf Opportunity Zone property (secs. 1400N(e))	12/31/08

³⁹ The low-income housing credit additional housing credit dollar amount for the Gulf Opportunity Zone and certain programmatic expansions for the Gulf Opportunity Zone, the Rita GO Zone, and the Wilma GO Zone expire December 31, 2010.

⁴⁰ Certain Gulf Opportunity Zone property located in counties with greater than 60 percent housing damage is eligible for an extended placed-in-service date of December 31, 2010, subject to a progress expenditures limit.

Provision (Code section)	Expiration Date
<p>4. Tax relief for Kiowa County, Kansas, and surrounding area by reason of severe storms and tornados beginning May 4, 2007 (sec. 15345 of Pub. L. No. 11-246)</p> <ul style="list-style-type: none"> a. additional depreciation allowance for property other than nonresidential real property or residential rental property⁴¹ b. increased expensing c. use of retirement funds 	12/31/08
<p>5. Tax relief for areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)</p> <ul style="list-style-type: none"> a. employee retention credit b. suspension of limitation on charitable contributions for disaster relief c. suspension of limitation on personal casualty loss d. look-back rule for determining earned income credit and refundable child credit e. increase in standard mileage rate for charitable use of a vehicle f. exclusion for mileage reimbursement to charitable volunteers 	12/31/08

⁴¹ The placed-in-service date is December 31, 2009, for nonresidential real property and residential rental property.

B. Temporary Disaster Relief Federal Tax Provisions Expiring in 2009

Provision (Code section)	Expiration Date
1. Housing tax relief for individuals for areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)	5/01/09
2. Work opportunity tax credit with respect to certain individuals affected by Hurricane Katrina for employers inside disaster areas (sec. 201 of Pub. L. No. 109-73)	8/27/09
3. National disaster relief :	
a. Losses attributable to Federally declared disasters (sec. 165(h))	12/31/09
b. Expensing of qualified disaster expenses (sec. 198A)	12/31/09
c. Net operating losses attributable to Federally declared disasters (sec. 172(b)(1)(J))	12/31/09
d. Waiver of certain mortgage revenue bond requirements following Federally declared disasters (sec 143(k))	12/31/09
e. Special depreciation allowance for qualified disaster property (sec. 168(n))	12/31/09
f. Increased expensing for qualified disaster assistance property (sec. 179(e))	12/31/09
4. New York Liberty Zone: special depreciation allowance for nonresidential real property and residential rental property (sec. 1400L(b)(2)(A))	12/31/09

Provision (Code section)	Expiration Date
5. New York Liberty Zone: tax-exempt bond financing (sec. 1400L(d)(2)(D))	12/31/09
6. Increase in rehabilitation credit for structures located in the Gulf Opportunity Zone (sec. 1400N(h))	12/31/09
7. Tax relief for Kiowa County, Kansas, and surrounding area by reason of severe storms and tornados beginning May 4, 2007 (sec. 15345 of Pub. L. No. 11-246)	12/31/09
a. additional depreciation allowance for nonresidential real property and residential rental property ⁴²	
b. expensing for demolition and clean-up costs	
c. net operating losses	

⁴² The placed-in-service date is December 31, 2008, for property other than nonresidential real property and residential rental property.

C. Temporary Disaster Relief Federal Tax Provisions Expiring in 2010

Provision (Code section)	Expiration Date
1. Tax-exempt bond financing for the Gulf Opportunity Zone (sec. 1400N(a))	12/31/10
2. Advance refunding of certain tax-exempt bonds (sec. 1400N(b))	12/31/10
3. Low-income housing credit additional housing credit dollar amount for the Gulf Opportunity Zone and certain programmatic expansions for the Gulf Opportunity Zone, the Rita GO Zone, and the Wilma GO Zone (sec. 1400N(c))	12/31/10
4. Placed-in-service date for additional depreciation for specified Gulf Opportunity Zone extension property (sec. 1400N(d)(6))	12/31/10 ⁴³
5. Treatment of residences located in the Gulf Opportunity Zone, the Rita Go Zone, or the Wilma Go Zone as targeted area residences for purposes of mortgage revenue bond rules (sec. 1400T)	12/31/10
6. Waiver of first-time homebuyer rule for qualified Hurricane Katrina residences financed with mortgage revenue bonds (sec. 104 of Pub. L. No. 109-135)	12/31/10

⁴³ Certain personal property may qualify if placed in service within 90 days following December 31, 2010.

Provision (Code section)	Expiration Date
<p>7. Tax relief for areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)</p> <ul style="list-style-type: none"> a. low-income housing tax credit relief b. expensing for demolition and clean-up costs c. extension of expensing for environmental remediation costs d. special rules for mortgage revenue bonds 	12/31/10
<p>8. Low-income housing tax relief for areas damaged by Hurricane Ike in 2008 (sec. 704 of Division C of Pub. L. No. 110-343)</p>	12/31/10

D. Temporary Disaster Relief Federal Tax Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. Tax relief for areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)	12/31/11
a. increase in rehabilitation credit	
b. treatment of net operating losses attributable to disaster losses	

E. Temporary Disaster Relief Federal Tax Provisions Expiring in 2012

Provision (Code section)	Expiration Date
1. Tax-exempt bond financing rules for areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)	12/31/12
2. Tax-exempt bond financing rules for areas damaged by Hurricane Ike in 2008 (sec. 704 of Division C of Pub. L. No. 110-343)	12/31/12

F. Temporary Disaster Relief Federal Tax Provisions Expiring in 2013

Provision (Code section)	Expiration Date
1. Extension of replacement period for nonrecognition of gain for areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)	12/31/13