

**LIST OF EXPIRING FEDERAL TAX PROVISIONS
2006-2020**

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



January 11, 2007
JCX-1-07R

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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 currently scheduled to expire in 2006-2020 (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, 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 2006-2020* (JCX-1-07R), January 11, 2007.

I. FEDERAL TAX PROVISIONS² EXPIRING 2006-2020

A. Provisions Expiring in 2006

Provision (Code section)	Expiration Date
1. Personal tax credits allowed against regular tax and alternative minimum tax (“AMT”) (sec. 26(a)(2)) ³	12/31/06
2. Tax credit for qualified electric vehicles (sec. 30(e))	12/31/06 ⁴
3. Increased AMT exemption amount (sec. 55(d)(1))	12/31/06
4. Special depreciation rule for certain clean-fuel passenger automobiles (sec. 280F(a)(1)(C)(iii))	12/31/06
5. Two-year suspension of rules taxing certain distributions from the policyholder surplus account of a life insurance company (sec. 815(g))	12/31/06
6. Excise tax on diesel fuel used in trains and fuels used in barges operating on the designated inland waterways system (secs. 4041(a)(1)(C)(ii) and 4042(b)(2)(C))	12/31/06 ⁵

² Not including temporary disaster relief Federal tax provisions, which are listed in Part II.

³ 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 against regular tax and minimum tax is permanent.

⁴ The credit is reduced by 75 percent for vehicles placed in service after December 31, 2005. No credit is available after 2006.

⁵ The deficit reduction tax is 2.3 cents per gallon after June 30, 2005, through December 31, 2006. After December 31, 2006, the deficit reduction tax rate is zero.

B. Provisions Expiring in 2007

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)) ⁶	9/30/07
b. Domestic and international air passenger ticket taxes (sec. 4261(j)(1)(A)(ii))	9/30/07
c. Air cargo tax (sec. 4271(d)(1)(A)(ii))	9/30/07
2. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/07
3. Election to include combat pay as earned income for purposes of earned income credit (sec. 32(c)(2)(B)(vi))	12/31/07
4. Tax credit for research and experimentation expenses (sec. 41(h)(1)(B))	12/31/07
5. Indian employment tax credit (sec. 45A(f))	12/31/07
6. Credit for certain expenditures for maintaining railroad tracks (sec. 45G(f))	12/31/07
7. Date by which certain biomass or synthetic fuels produced at certain qualified facilities must be sold to be eligible for the credit for producing fuel from a nonconventional source (sec. 45K(f)(1)(B))	12/31/07
8. Credit for energy efficient appliances (sec. 45M(b))	12/31/07

⁶ The 4.3-cents-per-gallon rate is permanent.

Provision (Code section)	Expiration Date
9. Work opportunity tax credit combined with welfare-to-work credit (secs. 51(c)(4) and 51A(f))	12/31/07
10. Deduction for certain expenses of elementary and secondary school teachers (sec. 62(a)(2)(D))	12/31/07
11. Penalty-free withdrawals from retirement plans for individuals called to active duty (sec. 72(t)(2)(G))	12/31/07
12. Use of qualified mortgage bonds to finance residences for veterans without regard to first-time homebuyer requirement (sec. 143(d)(2)(D))	12/31/07
13. Premiums for mortgage insurance deductible as interest that is qualified residence interest (sec. 163(h)(3))	12/31/07
14. Deduction of State and local general sales taxes (sec. 164(b)(5))	12/31/07
15. 15-year straight-line cost recovery for qualified leasehold improvements and qualified restaurant improvements (sec. 168(e)(3)(E)(iv) and (v))	12/31/07
16. Seven-year recovery period for motorsports entertainment complexes (sec. 168(i)(15)(D))	12/31/07
17. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8))	12/31/07
18. Encouragement of contributions of capital gain real property made for conservation purposes (sec. 170(b)(1)(E))	12/31/07

Provision (Code section)	Expiration Date
19. Enhanced charitable deduction for contributions of food inventory (sec. 170(e)(3)(C))	12/31/07
20. Enhanced charitable deduction for contributions of book inventories to public schools (sec. 170(e)(3)(D))	12/31/07
21. Enhanced deduction for corporate contributions of computer equipment for educational purposes (sec. 170(e)(6)(G))	12/31/07
22. Expensing of “brownfields” environmental remediation costs (sec. 198(h))	12/31/07
23. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sec. 199(d)(7))	12/31/07
24. Archer medical savings accounts (“MSAs”) (sec. 220(i)(2) and (3)(B))	12/31/07
25. Above-the-line deduction for qualified tuition and related expenses (sec. 222(e))	12/31/07
26. Tax-free distributions from individual retirement plans for charitable purposes (sec. 408(d)(8))	12/31/07
27. Special rule for sales or dispositions to implement FERC or State electric restructuring policy (sec. 451(i)(3))	12/31/07
28. Modification of tax treatment of certain payments to controlling exempt organizations (sec. 512(b)(13)(E)(iv))	12/31/07
29. Suspension of 100 percent-of-net-income limitation on percentage depletion for oil and gas from marginal wells (sec. 613A(c)(6)(H))	12/31/07

Provision (Code section)	Expiration Date
30. Treatment of certain dividends of regulated investment companies (secs. 871(k)(1)(C) and (2)(C), 881(e)(1)(A) and (2), and 897(h)(4)(A)(ii))	12/31/07
31. Basis adjustment to stock of S corporations making charitable contributions of property (sec. 1367(a))	12/31/07
32. Qualified zone academy bonds – allocations of bond authority (sec. 1397E(e)(1))	12/31/07
33. 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))	12/31/07
b. Tax-exempt D.C. empowerment zone bonds (sec. 1400A(b))	12/31/07
c. Acquisition date for eligibility for zero-percent capital gains rate for investment in D.C. for gains through 12/31/12 (secs. 1400B(b)(2), (b)(3)(A), (b)(4)(A)(i), (b)(4)(B)(i)(I), (e)(2), and (g)(2))	12/31/07
d. Tax credit for first-time D.C. homebuyers (sec. 1400C(i))	12/31/07
34. FUTA surtax of 0.2 percent (sec. 3301(1))	12/31/07
35. Disclosure of tax information to facilitate combined employment tax reporting (sec. 6103(d)(5)(B))	12/31/07
36. Disclosure of return information to inform officials of terrorist activities (sec. 6103(i)(3)(C)(iv))	12/31/07

Provision (Code section)	Expiration Date
37. Disclosure upon request of information relating to terrorist activities (sec. 6103(i)(7)(E))	12/31/07
38. Disclosure of return information to carry out income contingent repayment of student loans (sec. 6103(l)(13)(D))	12/31/07
39. Authority for undercover operations (sec. 7608(c)(6))	12/31/07
40. 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))	12/31/07
41. Tax on failure to comply with mental health parity requirements applicable to group health plans (sec. 9812(f)) ⁷	12/31/07
42. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432)	12/31/07

⁷ Corresponding provisions are contained in section 712(f) of the Employee Retirement Security Act of 1974 (“ERISA”) and section 2705(f) of the Public Health Service Act. These provisions also expire on December 31, 2007.

C. Provisions Expiring 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. Disclosure of tax return information for administration of certain veterans programs (sec. 6103(l)(7)(D)(viii))	9/30/08
3. Credit for residential energy efficient property (sec. 25D(g))	12/31/08
4. 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))	12/31/08
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A(g))	12/31/08
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(5)(B))	12/31/08
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(5)(B))	12/31/08
5. Placed-in-service date for facilities eligible to claim electricity production credit (sec. 45(d))	12/31/08 ⁸

⁸ The placed-in-service date expired December 31, 2005, in the case of a qualified facility using solar energy.

Provision (Code section)	Expiration Date
6. New markets tax credit (sec. 45D(f)(1))	12/31/08
7. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/08
8. Mine rescue team training credit (sec. 45N)	12/31/08
9. Increased credit for business solar energy property (sec. 48(a)(2)(A)(i)(II))	12/31/08
10. Credit for hybrid solar lighting systems (sec. 48(a)(3)(A)(ii))	12/31/08
11. Credit for business installation of qualified fuel cells and stationary microturbine power plants (sec. 48(c)(1)(E) and (c)(2)(E))	12/31/08
12. Issuance of clean renewable energy bonds (sec. 54(m))	12/31/08
13. Five-year NOL carryback for certain electric utility companies (sec. 172(b)(1)(I))	12/31/08
14. Energy efficient commercial buildings deduction (sec. 179D(h))	12/31/08
15. Election to expense advanced mine safety equipment (sec. 179E)	12/31/08
16. Special expensing rules for certain film and television productions (sec. 181(f))	12/31/08
17. Exceptions under subpart F for active financing income (secs. 953(e)(10) and 954(h)(9))	12/31/08
18. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6))	12/31/08

Provision (Code section)	Expiration Date
19. Special rule for qualified methanol or ethanol fuel from coal (E-85) (sec. 4041(b)(2)(D))	12/31/08

D. Provisions Expiring in 2009

Provision (Code section)	Expiration Date
1. Qualified green buildings and sustainable design project bonds (sec. 142(l)(8))	9/30/09
2. Incentives for alternative fuel and alternative fuel mixtures (excluding liquefied hydrogen): ⁹	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(4) and 6427(e)(5)(C))	9/30/09
b. Excise tax credits and outlay payments for alternative fuel mixtures (secs. 6426(e)(3) and 6427(e)(5)(C))	9/30/09
3. Alternative motor vehicle credit for qualified hybrid motor vehicles other than passenger automobiles and light trucks (sec. 30B(j)(3))	12/31/09
4. Alternative fuel vehicle refueling property (non-hydrogen refueling property) (sec. 30C(g)(2)) ¹⁰	12/31/09
5. Credit for small refiners for production of diesel fuel in compliance with EPA sulfur regulations for small refiners (sec. 45H(c)(4))	12/31/09
6. Placed-in-service date for eligibility for tax credit for the production of coke or coke gas (sec. 45K(g)(1))	12/31/09
7. Increase in expensing (sec. 179(b)(1) and (2), (c)(2), and (d)(1)(A)(ii))	12/31/09

⁹ The related provisions for hydrogen fuel expire September 30, 2014.

¹⁰ The related provision of section 30C for hydrogen refueling property expires December 31, 2014.

Provision (Code section)	Expiration Date
8. 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
9. Allowance of additional IRA contributions in certain bankruptcy cases (sec. 219(b)(5)(C))	12/31/09
10. 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
11. Empowerment zone tax incentives: ¹¹	
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

¹¹ 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
12. 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

E. Provisions Expiring in 2010

Provision (Code section)	Expiration Date
1. Provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 ¹² (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. Alternative motor vehicle credit for qualified alternative fuel vehicles (sec. 30B(j)(4))	12/31/10
5. 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(j)(2))	12/31/10 ¹³

¹² The sunset applies to all provisions otherwise in effect on the expiration date. Public Law 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.

¹³ 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.

Provision (Code section)	Expiration Date
6. 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 ¹⁴
b. Alcohol fuel mixture excise tax credit and outlay payments (secs. 6426(b)(5) and 6427(e)(5)(A))	12/31/10
7. Exclusion of gain from sale of a principal residence by certain employees of the intelligence community (sec. 121(d)(9), and sec. 417 of Pub. L. No. 109-432)	12/31/10
8. Five-year amortization of music and music copyrights (sec. 167(g)(8))	12/31/10
9. Natural gas distribution lines treated as 15- year property (sec. 168(e)(3)(E)(viii))	12/31/10

¹⁴ The income tax credit expires earlier if the tax rate on gasoline and other motor fuels drops to 4.3 cents per gallon, which is currently scheduled to occur after September 30, 2011, unless the Highway Trust Fund tax rates are extended beyond that date.

F. Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4) and 4081(d)(3))	9/30/11
2. 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)) ¹⁵	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
3. Placed-in-service date for partial expensing of refinery property (sec. 179C(c)(1))	12/31/11

¹⁵ 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.

G. Provisions Expiring in 2012

Provision (Code section)	Expiration Date
1. Credit for prior year minimum tax liability made refundable after period of years (sec. 53(e))	12/31/12
2. Special depreciation allowance for cellulosic biomass ethanol plant property (sec. 168(l))	12/31/12

H. Provisions Expiring in 2013

Provision (Code section)	Expiration Date
1. Transfer of excess pension assets to retiree health accounts (sec. 420(b)(5))	12/31/13

I. 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)(4) and 6427(e)(5)(D)) ¹⁶	9/30/14
b. Excise tax credits and outlay payments for liquefied hydrogen fuel mixtures (secs. 6426(e)(3) and 6427(e)(5)(D))	9/30/14
2. IRS user fees for a letter ruling, determination letter, opinion letter or other similar ruling or determination (sec. 7528(c))	9/30/14
3. Alternative motor vehicle credit for qualified fuel cell motor vehicles (sec. 30B(j)(1))	12/31/14
4. Alternative fuel refueling property (hydrogen refueling property) (sec. 30C(g)(1)) ¹⁷	12/31/14
5. Automatic amortization extension for multiemployer defined benefit pension plans (sec. 431(d)(1)(C)) ¹⁸	12/31/14

¹⁶ Related provisions for non-hydrogen fuel expire September 30, 2009.

¹⁷ The related provision of section 30C for non-hydrogen refueling property expires December 31, 2009.

¹⁸ 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
6. 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) ¹⁹	12/31/14
7. 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
8. Oil Spill Liability Trust Fund financing rate (sec. 4611(f)(3))	12/31/14

¹⁹ A corresponding provision is contained in section 305 of ERISA that also expires on December 31, 2014.

J. Provisions Expiring in 2015

Provision (Code section)	Expiration Date
1. Certification award date for eligibility for the qualifying gasification project credit (sec. 48B(d)(2))	9/30/15

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 2006-2010**

A. Temporary Disaster Relief Federal Tax Provisions Expiring in 2006

Provision (Code section)	Expiration Date
1. Recontributions of retirement plan withdrawals for home purchases affected by Hurricane Katrina, Rita, or Wilma (sec. 1400Q(b))	2/28/06
2. Income exclusion and employer credit for employer-provided lodging in Gulf Opportunity Zone (sec. 1400P(f))	7/1/06
3. New York Liberty Zone: special depreciation allowance (sec. 1400L(b)(2)(A)(v))	12/31/06 ²⁰
4. New York Liberty Zone: five-year recovery period for depreciation of certain leasehold improvements (sec. 1400L(c)(2)(B))	12/31/06
5. New York Liberty Zone: increase in expensing under section 179 (sec. 1400L(f) and (b)(2)(A))	12/31/06 ²¹
6. Treat small timber producers as farmers for purposes of the five-year NOL carryback in section 172(b)(1)(G) for losses incurred in the Gulf Opportunity Zone, the Rita Go Zone, and the Wilma Go Zone (sec. 1400N(i)(2))	12/31/06
7. Low-income housing credit additional housing credit dollar amount for Texas and Florida (sec. 1400N(c)(2))	12/31/06

²⁰ In the case of nonresidential real property or residential rental property, the expiration date is December 31, 2009.

²¹ In the case of nonresidential real property or residential rental property, the expiration date is December 31, 2009.

Provision (Code section)	Expiration Date
8. Gulf tax credit bonds for issuance by the States of Louisiana, Mississippi, and Alabama (sec. 1400N(l))	12/31/06
9. Expansion of Hope Scholarship and Lifetime Learning Credits for students in the Gulf Opportunity Zone (sec. 1400O)	12/31/06
10. Tax-favored withdrawals from retirement plans relating to Hurricane Katrina, Rita, or Wilma (sec. 1400Q(a))	12/31/06
11. Loans from retirement plans relating to Hurricane Katrina, Rita, or Wilma (sec. 1400Q(c))	12/31/06
12. Additional \$500 personal exemption for Hurricane Katrina displaced individuals subject to maximum additional exemptions of \$2,000 (sec. 302 of Pub. L. No. 109-73)	12/31/06
13. Increase in standard mileage rate for charitable use of a vehicle for providing relief related to Hurricane Katrina (sec. 303 of Pub. L. No. 109-73)	12/31/06
14. Mileage reimbursements to charitable volunteers excluded from gross income for providing relief related to Hurricane Katrina up to standard business mileage rate (sec. 304 of Pub. L. No 109-73)	12/31/06
15. Exclusions of certain cancellations of indebtedness for certain taxpayers affected by Hurricane Katrina (sec. 401 of Pub. L. No. 109-73)	12/31/06
16. Secretarial authority to make adjustments regarding taxpayer and dependency status for taxpayers affected by Hurricane Katrina, Rita, or Wilma (sec. 1400S(e))	12/31/06

Provision (Code section)	Expiration Date
17. Treatment of representations regarding income eligibility for purpose of qualified residential rental project requirements under secs. 142(d)(1) and (7) (sec. 1400N(n))	The end of the six-month period beginning on and after the date the individual was displaced by reason of Hurricane Katrina

B. Temporary Disaster Relief Federal Tax Provisions Expiring in 2007

Provision (Code section)	Expiration Date
1. Payments by charitable organizations with respect to firefighters who died as a result of the October 2006 Esperanza Incident fire treated as exempt payments (Pub. L. No. 109-445)	5/31/07
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)	8/27/07
3. Placed-in-service date for additional depreciation for certain Gulf Opportunity Zone property other than nonresidential real property and residential rental property (sec. 1400N(d)(2))	12/31/07 ²²
4. Increase in expensing under section 179 for certain Gulf Opportunity Zone property (secs. 1400N(e) and (d)(2))	12/31/07 ²³
5. Expensing for certain demolition and cleanup costs in the Gulf Opportunity Zone (sec. 1400N(f))	12/31/07
6. Expensing for environmental remediation costs (sec. 1400N(g))	12/31/07
7. Increased expensing for qualified timber property in the Gulf Opportunity Zone, Rita GO Zone, or Wilma GO Zone (sec. 1400N(i)(1))	12/31/07

²² The placed-in-service date is December 31, 2008, for nonresidential real property and residential rental property. In addition, certain Gulf Opportunity Zone property located in counties with greater than 50 percent housing damage are eligible for an extended placed-in-service date of 12/31/10 subject to a progress expenditures limit.

²³ The placed-in-service date is December 31, 2008, for nonresidential real property and residential rental property.

Provision (Code section)	Expiration Date
8. Five-year NOL carryback period for NOLs attributable to Gulf Opportunity Zone losses with respect to certain moving expenses (sec. 1400N(k))	12/31/07
9. Increase in new markets tax credit limitation with respect to community development entities, the mission of which is the recovery and redevelopment of the Gulf Opportunity Zone (sec. 1400N(m))	12/31/07

C. Temporary Disaster Relief Federal Tax Provisions Expiring in 2008

Provision (Code section)	Expiration Date
1. Placed-in-service date for additional depreciation for certain Gulf Opportunity Zone property that is nonresidential real property and residential rental property (sec. 1400N(d)(2))	12/31/08 ²⁴
2. Low-income housing credit additional housing credit dollar amount for the Gulf Opportunity Zone and programmatic expansions for the Gulf Opportunity Zone, the Rita GO Zone, and the Wilma GO Zone (sec. 1400N(c))	12/31/08
3. Increase in rehabilitation credit for structures located in the Gulf Opportunity Zone (sec. 1400N(h))	12/31/08

²⁴ The placed-in-service date is December 31, 2007, for property other than nonresidential real property and residential rental property. In addition, certain Gulf Opportunity Zone property located in counties with greater than 50 percent housing damage are eligible for an extended placed-in-service date of December 31, 2010, subject to a progress expenditures limit.

D. Temporary Disaster Relief Federal Tax Provisions Expiring in 2009

Provision (Code section)	Expiration Date
1. New York Liberty Zone: tax-exempt bond financing (sec. 1400L(d)(2)(D))	12/31/09

E. 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. 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
4. 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
5. Placed-in-service date for additional depreciation for specified Gulf Opportunity Zone extension property (sec. 1400N(d)(6))	12/31/10 ²⁵

²⁵ Certain personal property may qualify if placed in service within 90 days following the December 31, 2010 deadline.