

**LIST OF EXPIRING FEDERAL TAX PROVISIONS
2010-2020**

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



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CONTENTS

	<u>Page</u>
INTRODUCTION	1
I. FEDERAL TAX PROVISIONS EXPIRING 2010-2020.....	2
A. Provisions Expiring in 2010	2
B. Provisions Expiring in 2011	7
C. Provisions Expiring in 2012	18
D. Provisions Expiring in 2013	26
E. Provisions Expiring in 2014	27
F. Provisions Expiring in 2016	29
G. Provisions Expiring in 2017	30
H. Provisions Expiring in 2018	31
I. Provisions Expiring in 2020	32
II. TEMPORARY DISASTER RELIEF FEDERAL TAX PROVISIONS EXPIRING 2010-2013	33
A. Temporary Disaster Relief Federal Tax Provisions Expiring in 2010	33
B. Temporary Disaster Relief Federal Tax Provisions Expiring in 2011	35
C. Temporary Disaster Relief Federal Tax Provisions Expiring in 2012	36
D. Temporary Disaster Relief Federal Tax Provisions Expiring in 2013	37

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 2010-2020 (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 a 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, 2010-2020* (JCX-2-11), January 21, 2011. This document can be found on the Joint Committee on Taxation website at www.jct.gov.

I. FEDERAL TAX PROVISIONS² EXPIRING 2010-2020

A. Provisions Expiring in 2010

Provision (Code section)	Expiration Date
1. First-time homebuyer credit (sec. 36(h))	4/30/10 ³
2. Sixty-five percent subsidy for payment of COBRA health care coverage continuation premiums (sec. 6432 and sec. 3 of Pub. L. No. 111-157)	5/31/10 ⁴
3. 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 ⁵
4. Alternative motor vehicle credit for qualified alternative fuel vehicles (sec. 30B(k)(4))	12/31/10
5. Alternative fuel vehicle refueling property – increase in credit rate and credit cap (sec. 30C(e)(6))	12/31/10
6. Making work pay credit (sec. 36A)	12/31/10

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

³ In the case of a written binding contract entered into before May 1, 2010, to close on the purchase of a principal residence before July 1, 2010, the purchase must close before October 1, 2010. The related provision for individuals on qualified official extended duty outside the United States requires the written binding contract to be entered into before May 1, 2011, to close on the purchase of a principal residence before July 1, 2011.

⁴ The provision does not apply to involuntary terminations that occur after May 31, 2010.

⁵ 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
7. General business credits of eligible small businesses not subject to the alternative minimum tax (“AMT”) (sec. 38(c)(5))	12/31/10
8. General business credits of eligible small businesses carried back five years (sec. 39(a)(4))	12/31/10
9. Work opportunity tax credit targeted group status for unemployed veterans and disconnected youth (sec. 51(d)(14))	12/31/10
10. Qualified school construction bonds – allocation of bond authority (sec. 54F(c)(3))	12/31/10
11. Authority to issue Build America Bonds (secs. 54AA(d)(1)(B) and 6431(a))	12/31/10
12. Modification of AMT limitations on tax-exempt bonds (secs. 57(a)(5)(C)(vi) and 56(g)(4)(B)(iv))	12/31/10
13. Deferral and ratable inclusion of income from business debt discharged by reacquisition (sec. 108(i))	12/31/10
14. Exclusion from income for benefits provided to volunteer firefighters and emergency medical responders (sec. 139B)	12/31/10
15. Qualified mortgage bonds for refinancing of subprime loans (sec. 143(k)(12))	12/31/10

Provision (Code section)	Expiration Date
16. Expansion of availability of industrial development bonds to facilities manufacturing intangible property (sec. 144(a)(12)(C)(iii))	12/31/10
17. Volume cap carryforward and set-aside for private activity bonds for housing (secs. 146(d)(5) and (f)(6))	12/31/10
18. Bonds guaranteed by Federal Home Loan banks eligible for treatment as tax-exempt bonds (sec. 149(b)(3)(A)(iv))	12/31/10
19. Deduction for health insurance costs in computing self-employment taxes (sec. 162(l)(4))	12/31/10
20. Five-year amortization of music and music copyrights (sec. 167(g)(8))	12/31/10
21. Natural gas distribution lines treated as 15-year property (sec. 168(e)(3)(E)(viii))	12/31/10
22. Increase in amount allowed as a deduction for start-up expenditures (sec. 195(b)(3))	12/31/10
23. Modification of small issuer exception to tax-exempt interest allocation rules for financial institutions (sec. 265(b)(3)(G))	12/31/10
24. 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

Provision (Code section)	Expiration Date
25. Special rule for long-term contract accounting – allocation of bonus depreciation (sec. 460(c)(6))	12/31/10
26. Computer technology and equipment allowed as a qualified higher education expense for section 529 accounts (sec. 529(e)(3)(A)(iii))	12/31/10
27. Authority to issue recovery zone economic development bonds and facility bonds (secs. 1400U-2(b) and 1400U-3(b))	12/31/10
28. Payroll tax forgiveness for hiring unemployed workers (sec. 3111(d))	12/31/10
29. Business credit for retention of certain newly hired individuals (sec. 102 of Pub. L. No. 111-147)	12/31/10
30. Qualifying therapeutic discovery project credit (sec. 9023 of Pub. L. No. 111-148)	12/31/10

Provision (Code section)	Expiration Date
31. Estate and gift tax regime for 2010: ⁶	
a. Election for executors of estates of decedents dying during 2010 to apply the 2010 EGTRRA estate tax and modified carryover basis rules (sec. 301(c) of Pub. L. No. 111-312)	12/31/10
b. Zero rate for generation skipping transfer tax (sec. 302(c) of Pub. L. No. 111-312)	12/31/10
c. \$1 million gift tax exemption (sec. 2505 and sec. 302(b)(1) of Pub. L. No. 111-312)	12/31/10

⁶ Related estate, gift and generation skipping transfer tax provisions expire December 31, 2012, pursuant to the Economic Growth Tax Relief Reconciliation Act of 2001 (Pub. L. No. 107-16, "EGTRRA") as modified by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (Pub. L. No. 111-312, "TRUIRJCA").

B. Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. Enhanced credit for health insurance costs of eligible individuals (sec. 35(a))	2/13/11
2. 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))	3/31/11 ⁷
b. Domestic and international air passenger ticket taxes (sec. 4261(j)(1)(A)(ii))	3/31/11
c. Air cargo tax (sec. 4271(d)(1)(A)(ii))	3/31/11
3. First-time homebuyer credit for individuals on qualified official extended duty outside the United States (sec. 36(h)(3))	4/30/11 ⁸
4. FUTA surtax of 0.2 percent (sec. 3301(1))	6/30/11

⁷ The 4.3-cents-per-gallon rate is permanent.

⁸ In the case of a written binding contract entered into before May 1, 2011, to close on the purchase of a principal residence before July 1, 2011, the purchase must close before July 1, 2011. The related provision for other individuals requires the written binding contract to be entered into before May 1, 2010.

Provision (Code section)	Expiration Date
5. 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))	9/30/11 ⁹
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
6. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4) and 4081(d)(3))	9/30/11
7. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/11
8. Personal tax credits allowed against regular tax and AMT (sec. 26(a)(2))	12/31/11
9. Credit for electric drive motorcycles, three-wheeled vehicles, and low-speed vehicles (sec. 30(f))	12/31/11
10. Conversion credit for plug-in electric vehicles (sec. 30B(i)(4))	12/31/11

⁹ 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
11. Alternative fuel vehicle refueling property (non-hydrogen refueling property) (sec. 30C(g)(2))	12/31/11 ¹⁰
12. Expansion of adoption credit and adoption assistance programs (secs. 36C and 137 and sec. 10909(c) of Pub. L. No. 111-148)	12/31/11
13. Incentives for alcohol fuels	
a. Alcohol fuels income tax credit (alcohol fuel, alcohol used to produce a qualified mixture, and small ethanol producers) (secs. 40(e)(1)(A), (h)(1), and (h)(2))	12/31/11 ¹¹
b. Alcohol fuel mixture excise tax credit and outlay payments (secs. 6426(b)(6) and 6427(e)(6)(A))	12/31/11

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

¹¹ 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
14. 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)	12/31/11
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A)	12/31/11
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/11
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/11
15. Tax credit for research and experimentation expenses (sec. 41(h)(1)(B))	12/31/11
16. Placed-in-service date for facilities eligible to claim the refined coal production credit (other than refined coal facilities that produce steel industry fuel) (sec. 45(d)(8))	12/31/11
17. Indian employment tax credit (sec. 45A(f))	12/31/11
18. New markets tax credit (sec. 45D(f)(1))	12/31/11
19. Credit for certain expenditures for maintaining railroad tracks (sec. 45G(f))	12/31/11
20. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/11

Provision (Code section)	Expiration Date
21. Credit for energy efficient appliances (sec. 45M(b))	12/31/11
22. Mine rescue team training credit (sec. 45N)	12/31/11
23. Employer wage credit for activated military reservists (sec. 45P)	12/31/11
24. Grants for specified energy property in lieu of tax credits (sec. 48(d) and sec. 1603 of Pub. L. No. 111-5)	12/31/11
25. Work opportunity tax credit (sec. 51(c)(4))	12/31/11
26. Qualified zone academy bonds – allocation of bond limitation (sec. 54E(c)(1))	12/31/11
27. Increased AMT exemption amount (sec. 55(d)(1))	12/31/11
28. Deduction for certain expenses of elementary and secondary school teachers (sec. 62(a)(2)(D))	12/31/11
29. Parity for exclusion from income for employer-provided mass transit and parking benefits (sec. 132(f))	12/31/11
30. Treatment of military basic housing allowances under low-income housing credit (sec. 142(d))	12/31/11
31. Premiums for mortgage insurance deductible as interest that is qualified residence interest (sec. 163(h)(3))	12/31/11

Provision (Code section)	Expiration Date
32. Deduction for State and local general sales taxes (sec. 164(b)(5))	12/31/11
33. 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements (secs. 168(e)(3)(E)(iv), (v), (ix), 168(e)(7)(A)(i) and (e)(8))	12/31/11
34. Seven-year recovery period for motorsports entertainment complexes (sec. 168(i)(15))	12/31/11
35. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8))	12/31/11
36. Additional first-year depreciation for 100 percent of basis of qualified property (sec. 168(k)(5))	12/31/11 ¹²
37. Special rules for contributions of capital gain real property made for conservation purposes (secs. 170(b)(1)(E) and 170(b)(2)(B))	12/31/11
38. Enhanced charitable deduction for contributions of food inventory (sec. 170(e)(3)(C))	12/31/11
39. Enhanced charitable deduction for contributions of book inventories to public schools (sec. 170(e)(3)(D))	12/31/11

¹² December 31, 2012, for certain longer-lived and transportation property. The 50 percent additional first year depreciation deduction (which is effective after December 31, 2011) expires December 31, 2012 (December 31, 2013 for certain longer-lived and transportation property).

Provision (Code section)	Expiration Date
40. Enhanced charitable deduction for corporate contributions of computer equipment for educational purposes (sec. 170(e)(6)(G))	12/31/11
41. Increase in expensing to \$500,000/\$2,000,000 and expansion of definition of section 179 property (secs. 179(b)(1) and (2) and 179(f))	12/31/11 ¹³
42. Election to expense advanced mine safety equipment (sec. 179E(a))	12/31/11
43. Special expensing rules for certain film and television productions (sec. 181(f))	12/31/11
44. Expensing of “brownfields” environmental remediation costs (sec. 198(h))	12/31/11
45. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sec. 199(d)(8))	12/31/11
46. Above-the-line deduction for qualified tuition and related expenses (sec. 222(e))	12/31/11
47. Tax-free distributions from individual retirement plans for charitable purposes (sec. 408(d)(8))	12/31/11

¹³ The expensing limits of \$125,000/\$500,000 effective after December 31, 2011 expire December 31, 2012.

Provision (Code section)	Expiration Date
48. Special rule for sales or dispositions to implement Federal Energy Regulatory Commission (“FERC”) or State electric restructuring policy (sec. 451(i))	12/31/11
49. Modification of tax treatment of certain payments to controlling exempt organizations (sec. 512(b)(13)(E)(iv))	12/31/11
50. Suspension of 100 percent-of-net-income limitation on percentage depletion for oil and gas from marginal wells (sec. 613A(c)(6)(H)(ii))	12/31/11
51. Treatment of certain dividends of regulated investment companies (“RICs”) (secs. 871(k)(1)(C) and (2)(C), and 881(e)(1)(A) and (2))	12/31/11
52. RIC qualified investment entity treatment under FIRPTA (sec. 897(h)(4))	12/31/11
53. Exceptions under subpart F for active financing income (secs. 953(e)(10) and 954(h)(9))	12/31/11
54. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6))	12/31/11
55. Special rules for qualified small business stock (sec. 1202(a)(4))	12/31/11
56. Basis adjustment to stock of S corporations making charitable contributions of property (sec. 1367(a))	12/31/11

Provision (Code section)	Expiration Date
57. Reduction in S corporation recognition period for built-in gains tax (sec. 1374(d)(7))	12/31/11
58. Empowerment zone tax incentives: ¹⁴	
a. Designation of an empowerment zone and of additional empowerment zones (secs. 1391(d)(1)(A)(i) and (h)(2))	12/31/11
b. Increased exclusion of gain (attributable to periods through 12/31/16) on the sale of qualified business stock of an empowerment zone business (secs. 1202(a)(2) and 1391(d)(1)(A)(i))	12/31/11
c. Empowerment zone tax-exempt bonds (secs. 1394 and 1391(d)(1)(A)(i))	12/31/11
d. Empowerment zone employment credit (secs. 1396 and 1391(d)(1)(A)(i))	12/31/11
e. Increased expensing under sec. 179 (secs. 1397A and 1391(d)(1)(A)(i))	12/31/11
f. Nonrecognition of gain on rollover of empowerment zone investments (secs. 1397B and 1391(d)(1)(A)(i))	12/31/11

¹⁴ The empowerment zone tax incentives may expire earlier than December 31, 2011 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. The State or local government may, however, amend the nomination to provide for a new termination date.

Provision (Code section)	Expiration Date
59. Tax incentives for investment in the District of Columbia (“DC”):	
a. Designation of DC Zone, employment tax credit, and additional expensing (sec. 1400(f)(1))	12/31/11
b. DC Zone tax-exempt bonds (sec. 1400A(b))	12/31/11
c. Acquisition date for eligibility for zero percent capital gains rate for investment in DC for gains through 12/31/16 (secs. 1400B(b)(2)(A)(i), (b)(3)(A), (b)(4)(A)(i), (b)(4)(B)(i)(I), (e)(2), and (g)(2))	12/31/11
d. Tax credit for first-time DC homebuyers (sec. 1400C(i))	12/31/11
60. Definition of gross estate for RIC stock owned by a nonresident not a citizen of the United States (sec. 2105(d))	12/31/11
61. Disclosure of prisoner return information to certain prison officials (sec. 6103(k)(10))	12/31/11
62. Incentives for alternative fuel and alternative fuel mixtures (other than liquefied hydrogen): ¹⁵	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(C))	12/31/11
b. Excise tax credits and outlay payments for alternative fuel mixtures (secs. 6426(e)(3) and 6427(e)(6)(C))	12/31/11

¹⁵ The related provisions for liquefied hydrogen fuel expire September 30, 2014.

Provision (Code section)	Expiration Date
63. 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))	12/31/11
64. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432)	12/31/11
65. Temporary payroll tax cut (sec. 601 of Pub. L. No. 111-312)	12/31/11

C. 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. Increase of the size of 15 percent rate bracket for married filers to double that of unmarried filers (sec. 1(f)(8) and sec. 901 of Pub. L. No. 107-16)	12/31/12 ¹⁶
3. Reduced capital gain rates for individuals (secs. 1(h), 55(b), 57(a)(7), 1445(e)(1), 7518(g)(6)(A) and sec. 303 of Pub. L. No. 108-27)	12/31/12 ¹⁷
4. Dividends of individuals taxed at capital gain rates (secs. 1(h)(11), 163(d)(4)(B), 854(a) and (b), and 857(c) and sec. 303 of Pub. L. No. 108-27)	12/31/12
5. Ten percent individual income tax rate (sec. 1(i) and sec. 901 of Pub. L. No. 107-16)	12/31/12

¹⁶ A termination rule applies to all provisions (not otherwise extended or made permanent) that were enacted in EGTRRA (Pub. L. No. 107-16). These provisions terminate December 31, 2012, under EGTRRA section 901 as modified by TRUIRJCA (Pub. L. No. 111-312), and are listed in this document with a reference to section 901 of Pub. L. No. 107-16.

¹⁷ A termination rule applies to provisions relating to (1) reduced capital gains rates, (2) dividends taxed at capital gains rates, and (3) repeal of the collapsible corporation rules, enacted in the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27 (“JGTRRA”). These provisions terminate December 31, 2012, under JGTRRA section 303 as modified by section 102 of the Tax Increase Prevention and Reconciliation Act of 2005, Pub. L. No. 109-222 (“TIPRA”) and section 102 of TRUIRJCA, Pub. L. No. 111-312.

Provision (Code section)	Expiration Date
6. Reduction in other individual income tax rates – size of 15 percent rate bracket modified to reflect 10 percent rate, and 28 percent, 31 percent, 36 percent and 39.6 percent rates are reduced to 25 percent, 28 percent, 33 percent and 35 percent, respectively (sec. 1(i)(2) and sec. 901 of Pub. L. No. 107-16)	12/31/12
7. Dependent care credit – increase of dollar limit on creditable expenses from \$2,400 to \$3,000 (\$4,800 to \$6,000 for two or more children), increase of applicable credit percentage from 30 to 35 percent, increase of beginning point of phase-out range from \$10,000 to \$15,000 (secs. 21(a)(2) and 21(c) and sec. 901 of Pub. L. No. 107-16)	12/31/12
8. Adoption credit and adoption assistance exclusion – increase to \$10,000 for maximum credit and maximum exclusion, special needs adoptions deemed to have \$10,000 eligible expenses for purposes of credit and exclusion, increase the beginning and ending points of phase-out range for credit and exclusion, allow the credit against AMT (secs. 23 and 137 and sec. 901 of Pub. L. No. 107-16)	12/31/12
9. Child credit – increase from \$500 to \$1,000, expand eligibility for refundable portion of the credit, AMT relief, provide that child credit not treated as income or resources for purposes of benefit or assistance programs financed in whole or in part with Federal funds (secs. 24(a) and (b)(3) and secs. 203 and 901 of Pub. L. No. 107-16)	12/31/12
10. Refundable child credit floor amount at \$3,000 (sec. 24(d))	12/31/12

Provision (Code section)	Expiration Date
11. American opportunity tax credit (sec. 25A(i))	12/31/12
12. Earned income tax credit (“EITC”) – increase in the beginning point of the phase-out range for joint returns, modification of EITC treatment of amounts not includible in income, repeal of reduction of EITC for AMT liability, expansion of math error authority (secs. 32(b)(2), (c)(2)(A)(i), (h), and 6213(g)(2) and sec. 901 of Pub. L. No. 107-16)	12/31/12
13. Earned income tax credit:	
a. Credit percentage of 45 percent for three or more qualifying children (sec. 32(b)(3)(A))	12/31/12
b. Phaseout threshold for marriage penalty relief (sec. 32(b)(3)(B))	12/31/12
14. Cellulosic biofuel producer credit (sec. 40(b)(6)(H))	12/31/12
15. Placed-in-service date for wind facilities eligible to claim electricity production credit (sec. 45(d))	12/31/12 ¹⁸
16. Credit for production of Indian coal (sec. 45(e)(10)(A)(i))	12/31/12
17. Credit for employer-provided child care (sec. 45F and sec. 901 of Pub. L. No. 107-16)	12/31/12

¹⁸ The placed-in-service date for renewable power facilities other than wind facilities is December 31, 2013.

Provision (Code section)	Expiration Date
18. Election to claim the energy credit in lieu of the electricity production credit for wind facilities (sec. 48(a)(5))	12/31/12 ¹⁹
19. Credit for prior year minimum tax liability made refundable after period of years (sec. 53(e))	12/31/12
20. Increase of the standard deduction for married filers to double that of unmarried filers (sec. 63(c)(2)(A) and sec. 901 of Pub. L. No. 107-16)	12/31/12
21. Repeal of overall limitation on itemized deductions (the “Pease limitation”) (sec. 68(g) and sec. 901 of Pub. L. No. 107-16)	12/31/12
22. Discharge of indebtedness on principal residence excluded from gross income of individuals (sec. 108(a)(1)(E))	12/31/12
23. Elimination of tax on awards under the National Health Service Corps Scholarship Program and the F. Edward Hébert Armed Forces Health Professions Scholarship and Financial Assistance Program (sec. 117(c)(2) and sec. 901 of Pub. L. No. 107-16)	12/31/12
24. Employer-provided educational assistance – expansion to graduate education and making the exclusion permanent (sec. 127(c)(1) and sec. 901 of Pub. L. No. 107-16)	12/31/12

¹⁹ The expiration date with respect to renewable power facilities other than wind facilities is December 31, 2013.

Provision (Code section)	Expiration Date
25. Tax-exempt bonds for educational facilities – increase in amount of bonds qualifying for small-issuer arbitrage rebate exception, expansion of tax-exempt bond treatment to public school facilities (secs. 142(a)(13) and (k), 148(f)(4)(D)(vii) and sec. 901 of Pub. L. No. 107-16)	12/31/12
26. Repeal of the personal exemptions phase-outs (“PEP”) for high income taxpayers (sec. 151(d)(3)(F) and sec. 901 of Pub. L. No. 107-16)	12/31/12
27. Additional first-year depreciation for 50 percent of basis of qualified property (secs. 168(k)(1) and (2))	12/31/12 ²⁰
28. Election to accelerate AMT credits in lieu of additional first-year depreciation (sec. 168(k)(4))	12/31/12
29. Special depreciation allowance for cellulosic biofuel plant property (sec. 168(l))	12/31/12
30. Increase in dollar limitations for expensing to \$125,000/500,000 (indexed) (secs. 179(b)(1) and (2), (c)(2), and (d)(1)(A)(ii))	12/31/12 ²¹

²⁰ December 31, 2013 for certain longer-lived and transportation property.

²¹ The dollar limitations for expensing at \$500,000/\$2,000,000 and the expanded definition of section 179 property expire for any taxable year beginning after December 31, 2011.

Provision (Code section)	Expiration Date
31. Student loan interest deduction – increase and indexation for inflation of the phase-out ranges, repeal of the limit on the number of months that interest payments are deductible, repeal of the rule that voluntary payments of interest are not deductible (sec. 221 and sec. 901 of Pub. L. No. 107-16)	12/31/12
32. Repeal of collapsible corporation rules (sec. 341 and sec. 303 of Pub. L. No. 108-27)	12/31/12
33. Education IRAs (Coverdell education savings accounts) – increase of maximum annual contribution from \$500 to \$2,000, expansion of definition of qualified education expenses, increase in the size of the phase-out range for married filers to double that of unmarried filers, provision of special needs beneficiary rules, contributions by corporations and other entities, and contributions until April 15th, permitted (secs. 530(b)(1), (b)(2), (b)(4), (c)(1), (d)(2) and sec. 901 of Pub. L. No. 107-16)	12/31/12
34. Reduced rates under accumulated earnings tax and personal holding company tax (secs. 531 and 541 and sec. 901 of Pub. L. No. 107-16)	12/31/12
35. Modified tax treatment of electing Alaska Native Settlement Trusts and their beneficiaries (sec. 646 and sec. 901 of Pub. L. No. 107-16)	12/31/12

Provision (Code section)	Expiration Date
36. Estate, gift, and generation skipping transfer tax provisions (sec. 901 of Pub. L. No. 107-16):	
a. Reduction in the maximum estate and gift tax rate to 35 percent (secs. 2001 and 2502)	12/31/12
b. Modifications of estate and gift taxes to reflect differences in credit resulting from different tax rates (secs. 2001(b)(2), 2001(g), and 2505(a))	12/31/12
c. Increase in estate and gift tax exemption to \$5 million (indexed for inflation in years after 2011) (sec. 2010)	12/31/12
d. “Portability” rules permitting a surviving spouse to use the unused estate and gift tax exemptions of the last deceased spouse (sec. 2010)	12/31/12
e. Estate tax deduction for State death taxes paid (secs. 2011, 2053, 2058, 2102, 2106, and 2604)	12/31/12
f. Expansion and clarification of estate tax conservation easement rules (secs. 2031(c)(2) and (c)(8)(A)(i))	12/31/12
g. Repeal of the qualified family-owned business deduction (sec. 2057)	12/31/12
h. Modifications to generation-skipping transfer tax rules regarding deemed allocations of exemption to certain transfers in trust, severing of trusts, valuation, and relief for late elections (secs. 2632(c) and 2642(a)(3), (b)(1), and (b)(2)(A))	12/31/12
i. Modifications to estate tax installment payment rules (secs. 6166(b)(1)(B)(ii), (b)(1)(C)(ii), (b)(8)(B), (b)(9)(B)(iii)(I), and (b)(10))	12/31/12

Provision (Code section)	Expiration Date
37. Refunds disregarded in the administration of Federal programs and Federally assisted programs (sec. 6409)	12/31/12

D. 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 ²²
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 ²³
4. Three-year depreciation for race horses two years old or younger (sec. 168(e)(3)(A))	12/31/13
5. Placed-in-service date for partial expensing of certain refinery property (sec. 179C(c)(1))	12/31/13 ²⁴
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

²² The placed-in-service date for wind facilities is December 31, 2012.

²³ The expiration date with respect to wind facilities is December 31, 2012.

²⁴ The commencement-of-construction date for self-constructed property is December 31, 2009.

E. 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))	9/30/14 ²⁵
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 vehicle refueling property (hydrogen refueling property) (sec. 30C(g)(1))	12/31/14 ²⁶
4. Automatic amortization extension for multiemployer defined benefit pension plans (sec. 431(d)(1)(C))	12/31/14 ²⁷
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)	12/31/14 ²⁸

²⁵ Related provisions for non-hydrogen fuel expire December 31, 2011.

²⁶ The related provision of section 30C for non-hydrogen alternative fuel vehicle refueling property expires December 31, 2011.

²⁷ A corresponding provision, also expiring on December 31, 2014, is contained in section 304(d)(1)(C) of ERISA.

²⁸ A corresponding provision, also expiring on December 31, 2014, is contained in section 305 of ERISA.

Provision (Code section)	Expiration Date
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

F. 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), and 48(c)(3)(A)(iv))	12/31/16
5. Credit for business installation of qualified fuel cells and stationary microturbine power plants (secs. 48(c)(1)(D) and (c)(2)(D))	12/31/16

G. Provisions Expiring in 2017

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

H. Provisions Expiring in 2018

Provision (Code section)	Expiration Date
1. Black Lung Disability Trust Fund: increase in amount of excise tax on coal (sec. 4121(e)(2))	12/31/18 ²⁹

²⁹ 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.

I. 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 2010-2013**

A. Temporary Disaster Relief Federal Tax Provisions Expiring in 2010

Provision (Code section)	Expiration Date
1. Acceleration of income tax benefits for charitable cash contributions for relief of victims of earthquake in Haiti (Pub. L. No. 111-126)	2/28/10
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

Provision (Code section)	Expiration Date
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)	
a. Low-income housing tax credit relief	12/31/10
b. Expensing for demolition and clean-up costs	12/31/10
c. Extension of expensing for environmental remediation costs	12/31/10
d. Special rules for mortgage revenue bonds	12/31/10
e. Treatment of net operating losses attributable to disaster losses	12/31/10
6. Low-income housing tax relief for areas damaged by Hurricane Ike in 2008 (sec. 704 of Division C of Pub. L. No. 110-343)	12/31/10

B. Temporary Disaster Relief Federal Tax Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. New York Liberty Zone: tax-exempt bond financing (sec. 1400L(d)(2)(D))	12/31/11
2. Tax-exempt bond financing for the Gulf Opportunity Zone (sec. 1400N(a))	12/31/11
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))	12/31/11
4. Placed-in-service date for additional depreciation for specified Gulf Opportunity Zone extension property (sec. 1400N(d)(6))	12/31/11 ³⁰
5. Increase in rehabilitation credit for structures located in the Gulf Opportunity Zone (sec. 1400N(h))	12/31/11
6. Increase in rehabilitation credit 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

³⁰ Certain personal property may qualify if placed in service within 90 days following December 31, 2011.

C. 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

D. 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