

23-May-11

Federal Tax Provisions [1] Expiring 2006-2020

Provision (Code section)	Expiration Date
Expired in 2006	
1. Tax credit for qualified electric vehicles (sec. 30(e))	12/31/2006 [2]
2. Special depreciation rule for certain clean-fuel passenger automobiles (sec. 280F(a)(1)(C)(iii))	12/31/2006
3. Two-year suspension of rules taxing certain distributions from the policyholder surplus account of a life insurance company (sec. 815(g))	12/31/2006
4. 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))	12/31/2006 [3]
Expired in 2007	
1. Election to include combat pay as earned income for purposes of earned income credit (sec. 32(c)(2)(B)(vi))	12/31/2007
2. 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))	12/31/2007
3. Penalty-free withdrawals from retirement plans for individuals called to active duty (sec. 72(t)(2)(G))	12/31/2007
4. Use of qualified mortgage bonds to finance residences for veterans without regard to first-time homebuyer requirement (sec. 143(d)(2)(D))	12/31/2007
5. Archer medical savings accounts ("MSAs") (sec. 220(i)(2) and (3)(B))	12/31/2007
6. Disclosure of tax information to facilitate combined employment tax reporting (sec. 6103(d)(5)(B))	12/31/2007
7. Disclosure of return information to inform officials of terrorist activities (sec. 6103(i)(3)(C)(iv))	12/31/2007
8. Disclosure upon request of information relating to terrorist activities (sec. 6103(i)(7)(E))	12/31/2007
9. Disclosure of return information to carry out income contingent repayment of student loans (sec. 6103(l)(13)(D))	12/31/2007
10. Authority for undercover operations (sec. 7608(c)(6))	12/31/2007
11. Tax on failure to comply with mental health parity requirements applicable to group health plans (sec. 9812(f)) [4]	12/31/2007
Expired in 2008	
1. Reporting on certain acquisitions of interest in insurance contracts in which certain exempt organizations hold an interest (sec. 6050V)	8/17/2008
2. Placed-in-service date for facilities eligible to claim the Indian coal production credit (sec. 45(d))	12/31/2008 [5]
3. Suspension of percentage limits on certain contributions of food inventory by qualified farmers and ranchers (sec. 170(b)(3))	12/31/2008
4. Extended NOL carryback period for eligible small businesses (sec. 172(b)(1)(H))	12/31/2008
5. Special rate for qualified methanol or ethanol fuel from coal (sec. 4041(b)(2)(D))	12/31/2008

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
Expiring in 2009 [6]	
1. Temporary reduction in corporate rate for qualified timber gain (sec. 1201(b))	5/22/2009
2. Personal tax credits allowed against regular tax and alternative minimum tax ("AMT") (sec. 26(a)(2)) [7]	12/31/2009
3. Alternative motor vehicle credit for qualified hybrid motor vehicles other than passenger automobiles and light trucks (sec. 30B(k)(3))	12/31/2009
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))	12/31/2009
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A(g))	12/31/2009
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/2009
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/2009
5. Tax credit for research and experimentation expenses (sec. 41(h)(1)(B))	12/31/2009
6. Increase in low-income housing credit volume cap (sec. 42(h)(3)(I))	12/31/2009
7. 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)	12/31/2009
8. Credit for electricity produced at open-loop biomass facilities placed in service before October 22, 2004 (sec. 45(b)(4)(B)(ii))	12/31/2009
9. Placed-in-service date for facilities eligible to claim the refined coal production credit (sec. 45(d)(8))	12/31/2009
10. Indian employment tax credit (sec. 45A(f))	12/31/2009
11. New markets tax credit (sec. 45D(f)(1))	12/31/2009
12. Credit for certain expenditures for maintaining railroad tracks (sec. 45G(f))	12/31/2009
13. Production of low sulfur diesel fuel credit for small refiners - period for incurring qualified expenditures in compliance with Environmental Protection Agency ("EPA") sulfur regulations (sec. 45H(c)(4))	12/31/2009
14. Placed-in-service date for eligibility for tax credit for the production of coke or coke gas (sec. 45K(g)(1))	12/31/2009
15. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/2009
16. Mine rescue team training credit (sec. 45N)	12/31/2009
17. Employer wage credit for activated military reservists (sec. 45P)	12/31/2009
18. Issuance of clean renewable energy bonds ("CREBs") (sec. 54(m))	12/31/2009
19. Increased AMT exemption amount (sec. 55(d)(1))	12/31/2009
20. Deduction for certain expenses of elementary and secondary school teachers (sec. 62(a)(2)(D))	12/31/2009

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
21. Additional standard deduction for State and local real property taxes (sec. 63(c)(7))	12/31/2009
22. Exclusion of unemployment compensation benefits from gross income (sec. 85(c))	12/31/2009
23. Suspension of applicable high-yield debt obligation rules for debt issued in an exchange or as a result of modification (sec. 163(e)(5))	12/31/2009
24. Deduction for State and local general sales taxes (sec. 164(b)(5))	12/31/2009
25. Deduction for State sales tax and excise tax on the purchase of motor vehicles (sec. 164(b)(6)(G))	12/31/2009
26. Five-year depreciation for farming business machinery and equipment (sec. 168(e)(3)(B)(vii))	12/31/2009
27. 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)(E))	12/31/2009
28. Seven-year recovery period for motorsports entertainment complexes (sec. 168(i)(15))	12/31/2009
29. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8))	12/31/2009
30. Additional first-year depreciation for 50 percent of basis of qualified property (sec. 168(k)(2))	12/31/2009 [8]
31. Election to accelerate AMT and research credits in lieu of additional first-year depreciation (sec. 168(k)(4))	12/31/2009 [9]
32. Special rules for contributions of capital gain real property made for conservation purposes (secs. 170(b)(1)(E) and 170(b)(2)(B))	12/31/2009
33. Enhanced charitable deduction for contributions of food inventory (sec. 170(e)(3)(C))	12/31/2009
34. Enhanced charitable deduction for contributions of book inventories to public schools (sec. 170(e)(3)(D))	12/31/2009
35. Enhanced charitable deduction for corporate contributions of computer equipment for educational purposes (sec. 170(e)(6)(G))	12/31/2009
36. Extended net operating loss ("NOL") carryback period (sec. 172(b)(1)(H))	12/31/2009
37. Increase in expensing to \$250,000/\$800,000 (sec. 179(b)(7)) [10]	12/31/2009
38. Election to expense advanced mine safety equipment (sec. 179E(a))	12/31/2009
39. Expensing of capital costs incurred by small refiners for production of diesel fuel in compliance with EPA sulfur regulations (sec. 179B(a))	12/31/2009
40. Special expensing rules for certain film and television productions (sec. 181(f))	12/31/2009
41. Expensing of "brownfields" environmental remediation costs (sec. 198(h))	12/31/2009
42. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sec. 199(d)(7))	12/31/2009
43. Allowance of additional IRA contributions in certain bankruptcy cases (sec. 219(b)(5)(C))	12/31/2009
44. Above-the-line deduction for qualified tuition and related expenses (sec. 222(e))	12/31/2009
45. Waiver of minimum required distribution rules for IRAs and defined contribution plans (sec. 401(a)(9)(H))	12/31/2009 [11]

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
46. Tax-free distributions from individual retirement plans for charitable purposes (sec. 408(d)(8))	12/31/2009
47. Special rule for sales or dispositions to implement Federal Energy Regulatory Commission ("FERC") or State electric restructuring policy (sec. 451(i))	12/31/2009
48. Modification of tax treatment of certain payments to controlling exempt organizations (sec. 512(b)(13)(E)(iv))	12/31/2009
49. Exclusion of gain or loss on sale or exchange of certain brownfield sites from unrelated business taxable income (sec. 512(b)(19)(K))	12/31/2009
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))	12/31/2009
51. Mineral royalties treated as qualified real estate investment trust ("REIT") income for timber REITs (sec. 856(c)(2)(I))	12/31/2009
52. Treatment of timber gains of REITs (secs. 856(c)(5)(H)(iii) and 856(c)(8))	12/31/2009
53. 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 (secs. 856(c)(8), 857(b)(6)(G), and 857(b)(6)(H))	12/31/2009
54. Treatment of certain dividends and assets of regulated investment companies ("RICs") (secs. 871(k)(1)(C) and (2)(C), and 881(e)(1)(A) and (2))	12/31/2009
55. RIC qualified investment entity treatment under FIRPTA (sec. 897(h)(4))	12/31/2009
56. Exceptions under subpart F for active financing income (secs. 953(e)(10) and 954(h)(9))	12/31/2009
57. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6))	12/31/2009
58. Basis step-up for property acquired from a decedent (sec. 1014 and sec. 901 of Pub. L. No. 107-16) [12]	12/31/2009
59. Basis adjustment to stock of S corporations making charitable contributions of property (sec. 1367(a))	12/31/2009
60. Empowerment zone tax incentives: [13]	
a. Designation of an empowerment zone and of additional empowerment zones (secs. 1391(d)(1)(A)(i) and (h)(2))	12/31/2009
b. 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) and 1391(d)(1)(A)(i))	12/31/2009
c. Empowerment zone tax-exempt bonds (secs. 1394 and 1391(d)(1)(A)(i))	12/31/2009
d. Empowerment zone employment credit (secs. 1396 and 1391(d)(1)(A)(i))	12/31/2009
e. Increased expensing under sec. 179 (secs. 1397A and 1391(d)(1)(A)(i))	12/31/2009
f. Nonrecognition of gain on rollover of empowerment zone investments (secs. 1397B and 1391(d)(1)(A)(i))	12/31/2009

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
61. 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))	12/31/2009
b. DC Zone tax-exempt bonds (sec. 1400A(b))	12/31/2009
c. Acquisition date for eligibility for zero percent capital gains rate for investment in DC for gains through 12/31/14 (secs. 1400B(b)(2)(A)(i), (b)(3)(A), (b)(4)(A)(i), (b)(4)(B)(i)(I), (e)(2), and (g)(2))	12/31/2009
d. Tax credit for first-time DC homebuyers (sec. 1400C(i))	12/31/2009
62. Renewal community tax incentives:	
a. Designation of renewal community (secs. 1400E(b)(1)(A) and (b)(3))	12/31/2009
b. 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) and (4)(B)(i), 1400F(c)(2), 1400F(d))	12/31/2009
c. Employment credit (secs. 1400H and 1391(d)(1)(A)(i))	12/31/2009
d. Commercial revitalization deduction (secs. 1400I(d)(2) and 1400I(g))	12/31/2009
e. Increased expensing under sec. 179 (sec. 1400J(b)(1)(A))	12/31/2009
63. Definition of gross estate for RIC stock owned by a nonresident not a citizen of the United States (sec. 2105(d))	12/31/2009
64. Estate and generation-skipping transfer taxes (secs. 2210 and 2664) [14]	12/31/2009
65. Incentives for alternative fuel and alternative fuel mixtures (excluding liquefied hydrogen): [15]	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(C))	12/31/2009
b. Excise tax credits and outlay payments for alternative fuel mixtures (secs. 6426(e)(3) and 6427(e)(6)(C))	12/31/2009
66. Reduced estimated tax payments for small businesses (sec. 6654(d)(1)(D))	12/31/2009
67. 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))	12/31/2009
68. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432)	12/31/2009
69. 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)	12/31/2009 [16]
70. Delay of designation of multiemployer (sec. 204 of Pub. L. No. 110-458)	12/31/2009 [17]
71. Extension of funding improvement and rehabilitation periods for certain multiemployer pension plans (sec. 205 of Pub. L. No. 110-458)	12/31/2009 [18]
72. Refundable credit for government retirees (sec. 2202 of Pub. L. No. 111-5)	12/31/2009

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
Expiring in 2010 [19]	
1. First-time homebuyer credit (sec. 36(h))	4/30/2010 [20]
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)	5/31/2010 [21]
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))	12/31/2010 [22]
4. Alternative motor vehicle credit for qualified alternative fuel vehicles (sec. 30B(k)(4))	12/31/2010
5. Alternative fuel vehicle refueling property – increase in credit rate and credit cap (sec. 30C(e)(6))	12/31/2010
6. Making work pay credit (sec. 36A)	12/31/2010
7. General business credits of eligible small businesses not subject to the alternative minimum tax (“AMT”) (sec. 38(c)(5))	12/31/2010
8. General business credits of eligible small businesses carried back five years (sec. 39(a)(4))	12/31/2010
9. Work opportunity tax credit targeted group status for unemployed veterans and disconnected youth (sec. 51(d)(14))	12/31/2010
10. Qualified school construction bonds – allocation of bond authority (sec. 54F(c)(3))	12/31/2010
11. Authority to issue Build America Bonds (secs. 54AA(d)(1)(B) and 6431(a))	12/31/2010
12. Modification of AMT limitations on tax-exempt bonds (secs. 57(a)(5)(C)(vi) and 56(g)(4)(B)(iv))	12/31/2010
13. Deferral and ratable inclusion of income from business debt discharged by reacquisition (sec. 108(i))	12/31/2010
14. Exclusion from income for benefits provided to volunteer firefighters and emergency medical responders (sec. 139B)	12/31/2010
15. Qualified mortgage bonds for refinancing of subprime loans (sec. 143(k)(12))	12/31/2010
16. Expansion of availability of industrial development bonds to facilities manufacturing intangible property (sec. 144(a)(12)(C)(iii))	12/31/2010
17. Volume cap carryforward and set-aside for private activity bonds for housing (secs. 146(d)(5) and (f)(6))	12/31/2010
18. Bonds guaranteed by Federal Home Loan banks eligible for treatment as tax-exempt bonds (sec. 149(b)(3)(A)(iv))	12/31/2010
19. Deduction for health insurance costs in computing self-employment taxes (sec. 162(l)(4))	12/31/2010
20. Five-year amortization of music and music copyrights (sec. 167(g)(8))	12/31/2010
21. Natural gas distribution lines treated as 15-year property (sec. 168(e)(3)(E)(viii))	12/31/2010
22. Increase in amount allowed as a deduction for start-up expenditures (sec. 195(b)(3))	12/31/2010
23. Modification of small issuer exception to tax-exempt interest allocation rules for financial institutions (sec. 265(b)(3)(G))	12/31/2010
24. De minimis safe harbor exception for taxexempt interest expense of financial institutions (secs. 265(b)(7) and 291(e)(1)(B)(iv))	12/31/2010

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
25. Special rule for long-term contract accounting – allocation of bonus depreciation (sec. 460(c)(6))	12/31/2010
26. Computer technology and equipment allowed as a qualified higher education expense for section 529 accounts (sec. 529(e)(3)(A)(iii))	12/31/2010
27. Authority to issue recovery zone economic development bonds and facility bonds (secs. 1400U-2(b) and 1400U-3(b))	12/31/2010
28. Payroll tax forgiveness for hiring unemployed workers (sec. 3111(d))	12/31/2010
29. Business credit for retention of certain newly hired individuals (sec. 102 of Pub.L. No. 111-147)	12/31/2010
30. Qualifying therapeutic discovery project credit (sec. 9023 of Pub. L. No. 111-148)	12/31/2010
31. Estate and gift tax regime for 2010: [23]	
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)	12/31/2010
b. Zero rate for generation skipping transfer tax (sec. 302(c) of Pub. L. No. 111-312)	12/31/2010
c. \$1 million gift tax exemption (sec. 2505 and sec. 302(b)(1) of Pub. L. No. 111-312)	12/31/2010
Expiring in 2011 [19]	
1. Enhanced credit for health insurance costs of eligible individuals (sec. 35(a))	2/13/2011
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))	3/31/2011 [24]
b. Domestic and international air passenger ticket taxes (sec. 4261(j)(1)(A)(ii))	3/31/2011
c. Air cargo tax (sec. 4271(d)(1)(A)(ii))	3/31/2011
3. First-time homebuyer credit for individuals on qualified official extended duty outside the United States (sec. 36(h)(3))	4/30/2011 [25]
4. FUTA surtax of 0.2 percent (sec. 3301(1))	6/30/2011
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))	9/30/2011
b. Reduced rate of tax on partially exempt methanol or ethanol fuel (sec. 4041(m))	9/30/2011 [26]
c. Tax on retail sale of heavy highway vehicles (sec. 4051(c))	9/30/2011
d. Tax on heavy truck tires (sec. 4071(d))	9/30/2011
e. Annual use tax on heavy highway vehicles (sec. 4481(f))	9/30/2011

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
6. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4) and 4081(d)(3))	9/30/2011
7. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/2011
8. Personal tax credits allowed against regular tax and AMT (sec. 26(a)(2))	12/31/2011
9. Credit for electric drive motorcycles, three-wheeled vehicles, and low-speed vehicles (sec. 30(f))	12/31/2011
10. Conversion credit for plug-in electric vehicles (sec. 30B(i)(4))	12/31/2011
11. Alternative fuel vehicle refueling property (non-hydrogen refueling property) (sec. 30C(g)(2))	12/31/2011 [27]
12. Expansion of adoption credit and adoption assistance programs (secs. 36C and 137 and sec. 10909(c) of Pub. L. No. 111-148)	12/31/2011
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))	12/31/2011 [28]
b. Alcohol fuel mixture excise tax credit and outlay payments (secs. 6426(b)(6) and 6427(e)(6)(A))	12/31/2011
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)	12/31/2011
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A)	12/31/2011
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/2011
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/2011
15. Tax credit for research and experimentation expenses (sec. 41(h)(1)(B))	12/31/2011
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))	12/31/2011
17. Indian employment tax credit (sec. 45A(f))	12/31/2011
18. New markets tax credit (sec. 45D(f)(1))	12/31/2011
19. Credit for certain expenditures for maintaining railroad tracks (sec. 45G(f))	12/31/2011
20. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/2011
21. Credit for energy efficient appliances (sec. 45M(b))	12/31/2011
22. Mine rescue team training credit (sec. 45N)	12/31/2011
23. Employer wage credit for activated military reservists (sec. 45P)	12/31/2011
24. Grants for specified energy property in lieu of tax credits (sec. 48(d) and sec. 1603 of Pub. L. No. 111-5)	12/31/2011

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
25. Work opportunity tax credit (sec. 51(c)(4))	12/31/2011
26. Qualified zone academy bonds – allocation of bond limitation (sec. 54E(c)(1))	12/31/2011
27. Increased AMT exemption amount (sec. 55(d)(1))	12/31/2011
28. Deduction for certain expenses of elementary and secondary school teachers (sec. 62(a)(2)(D))	12/31/2011
29. Parity for exclusion from income for employer-provided mass transit and parking benefits (sec. 132(f))	12/31/2011
30. Treatment of military basic housing allowances under low-income housing credit (sec. 142(d))	12/31/2011
31. Premiums for mortgage insurance deductible as interest that is qualified residence interest (sec. 163(h)(3))	12/31/2011
32. Deduction for State and local general sales taxes (sec. 164(b)(5))	12/31/2011
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))	12/31/2011
34. Seven-year recovery period for motorsports entertainment complexes (sec. 168(i)(15))	12/31/2011
35. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8))	12/31/2011
36. Additional first-year depreciation for 100 percent of basis of qualified property (sec. 168(k)(5))	12/31/2011 [29]
37. Special rules for contributions of capital gain real property made for conservation purposes (secs. 170(b)(1)(E) and 170(b)(2)(B))	12/31/2011
38. Enhanced charitable deduction for contributions of food inventory (sec. 170(e)(3)(C))	12/31/2011
39. Enhanced charitable deduction for contributions of book inventories to public schools (sec. 170(e)(3)(D))	12/31/2011
40. Enhanced charitable deduction for corporate contributions of computer equipment for educational purposes (sec. 170(e)(6)(G))	12/31/2011
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))	12/31/2011 [30]
42. Election to expense advanced mine safety equipment (sec. 179E(a))	12/31/2011
43. Special expensing rules for certain film and television productions (sec. 181(f))	12/31/2011
44. Expensing of “brownfields” environmental remediation costs (sec. 198(h))	12/31/2011
45. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sec. 199(d)(8))	12/31/2011
46. Above-the-line deduction for qualified tuition and related expenses (sec. 222(e))	12/31/2011
47. Tax-free distributions from individual retirement plans for charitable purposes (sec. 408(d)(8))	12/31/2011
48. Special rule for sales or dispositions to implement Federal Energy Regulatory Commission (“FERC”) or State electric restructuring policy (sec. 451(i))	12/31/2011

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
49. Modification of tax treatment of certain payments to controlling exempt organizations (sec. 512(b)(13)(E)(iv))	12/31/2011
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))	12/31/2011
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))	12/31/2011
52. RIC qualified investment entity treatment under FIRPTA (sec. 897(h)(4))	12/31/2011
53. Exceptions under subpart F for active financing income (secs. 953(e)(10) and 954(h)(9))	12/31/2011
54. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6))	12/31/2011
55. Special rules for qualified small business stock (sec. 1202(a)(4))	12/31/2011
56. Basis adjustment to stock of S corporations making charitable contributions of property (sec. 1367(a))	12/31/2011
57. Reduction in S corporation recognition period for built-in gains tax (sec. 1374(d)(7))	12/31/2011
58. Empowerment zone tax incentives: [31]	
a. Designation of an empowerment zone and of additional empowerment zones (secs. 1391(d)(1)(A)(i) and (h)(2))	12/31/2011
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))	12/31/2011
c. Empowerment zone tax-exempt bonds (secs. 1394 and 1391(d)(1)(A)(i))	12/31/2011
d. Empowerment zone employment credit (secs. 1396 and 1391(d)(1)(A)(i))	12/31/2011
e. Increased expensing under sec. 179 (secs. 1397A and 1391(d)(1)(A)(i))	12/31/2011
f. Nonrecognition of gain on rollover of empowerment zone investments (secs. 1397B and 1391(d)(1)(A)(i))	12/31/2011
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))	12/31/2011
b. DC Zone tax-exempt bonds (sec. 1400A(b))	12/31/2011
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))	12/31/2011
d. Tax credit for first-time DC homebuyers (sec. 1400C(i))	12/31/2011
60. Definition of gross estate for RIC stock owned by a nonresident not a citizen of the United States (sec. 2105(d))	12/31/2011
61. Disclosure of prisoner return information to certain prison officials (sec. 6103(k)(10))	12/31/2011

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
62. Incentives for alternative fuel and alternative fuel mixtures (other than liquefied hydrogen): [32]	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(C))	12/31/2011
b. Excise tax credits and outlay payments for alternative fuel mixtures (secs. 6426(e)(3) and 6427(e)(6)(C))	12/31/2011
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))	12/31/2011
64. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432)	12/31/2011
65. Temporary payroll tax cut (sec. 601 of Pub. L. No. 111-312)	12/31/2011
Expiring in 2012 [19]	
1. Qualified green buildings and sustainable design project bonds (sec. 142(l)(8))	9/30/2012
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)	12/31/2012 [33]
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)	12/31/2012 [34]
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)	12/31/2012
5. Ten percent individual income tax rate (sec. 1(i) and sec. 901 of Pub. L. No. 107-16)	12/31/2012
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)	12/31/2012
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)	12/31/2012
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)	12/31/2012
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)	12/31/2012

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
10. Refundable child credit floor amount at \$3,000 (sec. 24(d))	12/31/2012
11. American opportunity tax credit (sec. 25A(i))	12/31/2012
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)	12/31/2012
13. Earned income tax credit:	
a. Credit percentage of 45 percent for three or more qualifying children (sec. 32(b)(3)(A))	12/31/2012
b. Phaseout threshold for marriage penalty relief (sec. 32(b)(3)(B))	12/31/2012
14. Cellulosic biofuel producer credit (sec. 40(b)(6)(H))	12/31/2012
15. Placed-in-service date for wind facilities eligible to claim electricity production credit (sec. 45(d))	12/31/2012 [35]
16. Credit for production of Indian coal (sec. 45(e)(10)(A)(i))	12/31/2012
17. Credit for employer-provided child care (sec. 45F and sec. 901 of Pub. L. No. 107-16)	12/31/2012
18. Election to claim the energy credit in lieu of the electricity production credit for wind facilities (sec. 48(a)(5))	12/31/2012 [36]
19. Credit for prior year minimum tax liability made refundable after period of years (sec. 53(e))	12/31/2012
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)	12/31/2012
21. Repeal of overall limitation on itemized deductions (the "Pease limitation") (sec. 68(g) and sec. 901 of Pub. L. No. 107-16)	12/31/2012
22. Discharge of indebtedness on principal residence excluded from gross income of individuals (sec. 108(a)(1)(E))	12/31/2012
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)	12/31/2012
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)	12/31/2012
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)	12/31/2012
26. Repeal of the personal exemptions phaseouts ("PEP") for high income taxpayers (sec. 151(d)(3)(F) and sec. 901 of Pub. L. No. 107-16)	12/31/2012
27. Additional first-year depreciation for 50 percent of basis of qualified property (secs. 168(k)(1) and (2))	12/31/2012 [37]
Footnotes at end of table.	Page 12 of 18

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
28. Election to accelerate AMT credits in lieu of additional first-year depreciation (sec. 168(k)(4))	12/31/2012
29. Special depreciation allowance for cellulosic biofuel plant property (sec. 168(l))	12/31/2012
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))	12/31/2012 [38]
31. Student loan interest deduction – increase and indexation for inflation of the phaseout 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)	12/31/2012
32. Repeal of collapsible corporation rules (sec. 341 and sec. 303 of Pub. L. No. 108-27)	12/31/2012
33. Education IRAs (Coverdell education 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)	12/31/2012
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)	12/31/2012
35. Modified tax treatment of electing Alaska Native Settlement Trusts and their beneficiaries (sec. 646 and sec. 901 of Pub. L. No. 107-16)	12/31/2012
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)	12/31/2012
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))	12/31/2012
c. Increase in estate and gift tax exemption to \$5 million (indexed for inflation in years after 2011) (sec. 2010)	12/31/2012
d. "Portability" rules permitting a surviving spouse to use the unused estate and gift tax exemptions of the last deceased spouse (sec. 2010)	12/31/2012
e. Estate tax deduction for State death taxes paid (secs. 2011, 2053, 2058, 2102, 2106, and 2604)	12/31/2012
f. Expansion and clarification of estate tax conservation easement rules (secs. 2031(c)(2) and (c)(8)(A)(i))	12/31/2012
g. Repeal of the qualified family-owned business deduction (sec. 2057)	12/31/2012
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))	12/31/2012
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))	12/31/2012
37. Refunds disregarded in the administration of Federal programs and Federally assisted programs (sec. 6409)	12/31/2012

Footnotes at end of table.

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
Expiring in 2013 [19]	
1. Determination of low-income housing credit rate (sec. 42(b)(2))	12/31/2013
2. Placed-in-service date for facilities (other than wind facilities) eligible to claim the electricity production credit (sec. 45(d))	12/31/2013 [39]
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))	12/31/2013 [40]
4. Three-year depreciation for race horses two years old or younger (sec. 168(e)(3)(A))	12/31/2013
5. Placed-in-service date for partial expensing of certain refinery property (sec. 179C(c)(1))	12/31/2013 [41]
6. Energy efficient commercial buildings deduction (sec. 179D(h))	12/31/2013
7. Transfer of excess pension assets to retiree health accounts (sec. 420(b)(5))	12/31/2013
Expiring in 2014 [19]	
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))	9/30/2014 [42]
b. Excise tax credits and outlay payments for liquefied hydrogen fuel mixtures (secs. 6426(e)(3) and 6427(e)(6)(D))	9/30/2014
2. Alternative motor vehicle credit for qualified fuel cell motor vehicles (sec. 30B(k)(1))	12/31/2014
3. Alternative fuel vehicle refueling property (hydrogen refueling property) (sec. 30C(g)(1))	12/31/2014 [43]
4. Automatic amortization extension for multiemployer defined benefit pension plans (sec. 431(d)(1)(C))	12/31/2014 [44]
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)	12/31/2014 [45]
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)	12/31/2014
Expiring in 2016 [19]	
1. Credit for residential energy property (sec. 25D(g))	12/31/2016
2. Increased credit for business solar energy property (sec. 48(a)(2)(A)(i)(II))	12/31/2016
3. Credit for hybrid solar lighting systems (sec. 48(a)(3)(A)(ii))	12/31/2016
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))	12/31/2016
5. Credit for business installation of qualified fuel cells and stationary microturbine power plants (secs. 48(c)(1)(D) and (c)(2)(D))	12/31/2016
Footnotes at end of table.	Page 14 of 18

Federal Tax Provisions [1] Expiring 2006-2020--continued

Provision (Code section)	Expiration Date
Expiring in 2017 [19]	
1. Oil Spill Liability Trust Fund financing rate (sec. 4611(f)(2))	12/31/2017
Expiring in 2018 [19]	
1. Black Lung Disability Trust Fund: increase in amount of excise tax on coal (sec. 4121(e)(2))	12/31/2018 [46]
Expiring in 2020 [19]	
1. Placed-in-service date for eligibility for the credit for production from certified advanced nuclear power facilities (sec. 45J(d)(1)(B))	12/31/2020

[1] Not including temporary disaster relief Federal tax provisions, which are listed in following worksheet.

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

[3] 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.

[4] 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.

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

[6] According to: Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-3-10), January 29, 2010.

[7] The American opportunity tax credit (sec. 25A(i)), the saver's credit (sec. 25B), the residential energy efficient property credit (sec. 25D), the credit for certain plug-in electric vehicles (sec. 30), the credit for alternative motor vehicles (sec. 30B), and the credit for new qualified plug-in electric drive motor vehicles (sec. 30D) are allowed against the sum of the regular tax and the AMT for all taxable years. The adoption credit (sec. 23) and the child tax credit (sec. 24) are allowed against the sum of the regular tax and the AMT for all taxable years, subject to the sunset provision contained in The Economic Growth and Tax Relief Reconciliation Act of 2001 (Pub. L. No. 107-16) ("EGTRRA"). The EGTRRA sunset applies to taxable years beginning after 2010; see Provisions Expiring in 2010, below.

[8] December 31, 2010, for certain longer-lived and transportation property.

[9] December 31, 2010, for certain longer-lived and transportation property.

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

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

Federal Tax Provisions [1] Expiring 2006-2020--continued

[12] Property acquired from a decedent who died before 2010 generally received a fair market value, or "step-up," basis. Section 541 of EGTRRA repealed the stepped-up basis rules for decedents dying after December 31, 2009. The stepped-up basis rules applicable pre-EGTRRA apply for decedents dying after December 31, 2010.

[13] The empowerment zone tax incentives may expire earlier than December 31, 2009 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.

[14] Prior to the enactment of EGTRRA, the estate and gift tax exemption amount was scheduled to rise gradually from \$675,000 to \$1 million between 2001 and 2006 and to be fixed at \$1 million thereafter. Under section 521 of EGTRRA, before repealing the estate and generation-skipping transfer taxes for decedents dying and gifts made in 2010, the estate and generation-skipping tax exemption amounts increased to \$1 million for 2002 and 2003, \$1.5 million for 2004 and 2005, \$2 million for 2006-2008, and \$3.5 million for 2009. (Sec. 2010, 2505, and 2631.)

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

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

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

[18] The provision applies to plan years beginning during 2008 and 2009.

[19] According to: Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-2-11), January 21, 2011.

[20] 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.

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

[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] 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").

Federal Tax Provisions [1] Expiring 2006-2020--continued

[24] The 4.3-cents-per-gallon rate is permanent.

[25] 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.

[26] 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.

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

[28] 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).

[29] 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).

[30] The expensing limits of \$125,000/\$500,000 effective after December 31, 2011 expire December 31,

[31] 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.

[32] The related provisions for liquefied hydrogen fuel expire September 30, 2014.

[33] 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.

[34] 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.

[35] The placed-in-service date for renewable power facilities other than wind facilities is December 31,

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

Federal Tax Provisions [1] Expiring 2006-2020--continued

[37] entered into before May 1, 2011, to close on the purchase of a principal residence before July 1, 2011.

[38] 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.

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

[40] The expiration date with respect to wind facilities is December 31, 2012.

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

[42] Related provisions for non-hydrogen fuel expire December 31, 2011.

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

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

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

[46] The increased amount of the excise tax on coal terminates the earlier of this date or the first December 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.

Sources: Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2006-2020 (JCX-1-07R), January 11, 2007.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2007-2020 (JCX-1-08), January 11, 2008.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2008-2020 (JCX-20-09), March 9, 2009.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-3-10), January 29, 2010.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-2-11), January 21, 2011.

Temporary Disaster Relief Federal Tax Provisions Expiring 2006-2013

Provision (Code section)	Expiration Date
Expired in 2006	
1. Recontributions of retirement plan withdrawals for home purchases affected by Hurricane Katrina, Rita, or Wilma (sec. 1400Q(b))	2/28/2006
2. Income exclusion and employer credit for employer-provided lodging in Gulf Opportunity Zone (sec. 1400P(f))	7/1/2006
3. New York Liberty Zone: special depreciation allowance for property other than nonresidential real property or residential rental property (sec. 1400L(b)(2)(A)(v))	12/31/2006 [1]
4. New York Liberty Zone: five-year recovery period for depreciation of certain leasehold improvements (sec. 1400L(c)(2)(B))	12/31/2006
5. New York Liberty Zone: increase in expensing under section 179 (sec. 1400L(f) and (b)(2)(A))	12/31/2006 [2]
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))	12/31/2006
7. Low-income housing credit additional housing credit dollar amount for Texas and Florida (sec. 1400N(c)(2))	12/31/2006
8. Gulf tax credit bonds for issuance by the States of Louisiana, Mississippi, and Alabama (sec. 1400N(l))	12/31/2006
9. Expansion of Hope Scholarship and Lifetime Learning Credits for students in the Gulf Opportunity Zone (sec. 1400O)	12/31/2006
10. Tax-favored withdrawals from retirement plans relating to Hurricane Katrina, Rita, or Wilma (sec. 1400Q(a))	12/31/2006
11. Loans from retirement plans relating to Hurricane Katrina, Rita, or Wilma (sec. 1400Q(c))	12/31/2006
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)	12/31/2006
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)	12/31/2006
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)	12/31/2006
15. Exclusions of certain cancellations of indebtedness for certain taxpayers affected by Hurricane Katrina (sec. 401 of Pub. L. No. 109-73)	12/31/2006
16. Secretarial authority to make adjustments regarding taxpayer and dependency status for taxpayers affected by Hurricane Katrina, Rita, or Wilma (sec. 1400S(e))	12/31/2006
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))	[3]
Expired in 2007	
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)	5/31/2007

Footnotes at end of table.

Temporary Disaster Relief Federal Tax Provisions Expiring 2006-2013--continued

Provision (Code section)	Expiration Date
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)	8/27/2007
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))	12/31/2007 [4]
4. Increase in expensing under section 179 for certain Gulf Opportunity Zone property (sec. 1400N(e))	12/31/2007 [5]
5. Expensing for certain demolition and cleanup costs in the Gulf Opportunity Zone (sec. 1400N(f))	12/31/2007
6. Expensing for environmental remediation costs (sec. 1400N(g))	12/31/2007
7. Increased expensing for qualified timber property in the Gulf Opportunity Zone, Rita GO Zone, or Wilma GO Zone (sec. 1400N(i)(1))	12/31/2007
8. Five-year NOL carryback period for NOLs attributable to Gulf Opportunity Zone losses with respect to certain moving expenses (sec. 1400N(k))	12/31/2007
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))	12/31/2007
Expired in 2008	
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)) [6]	12/31/2008
2. Additional depreciation for certain Gulf Opportunity Zone property that is nonresidential real property or residential rental property (sec. 1400N(d)(2))	12/31/2008 [7]
3. Increase in expensing under section 179 for certain Gulf Opportunity Zone property (sec. 1400N(e))	12/31/2008
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. 110-246)	12/31/2008
a. Additional depreciation allowance for property other than nonresidential real property or residential rental property [8]	
b. Increased expensing	
c. Use of retirement funds	

Footnotes at end of table.

Temporary Disaster Relief Federal Tax Provisions Expiring 2006-2013--continued

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)	12/31/2008
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 milage rate for charitable use of a vehicle	
f. Exclusion for mileage reimbursement to charitable volunteers	
Expiring in 2009 [9]	
1. Housing tax relief for individuals in areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)	5/1/2009
2. Period to amend returns to reduce casualty losses later compensated by Federal relief grants, and limited relief from interest and penalties (sec. 3082 of Pub. L. No. 110-289)	7/30/2009 [10]
3. 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)	8/27/2009
4. 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. Tax credit bonds	12/31/2009
b. Expansion of the Hope and Lifetime Learning credits	12/31/2009
c. Use of funds from retirement plans	12/31/2009
d. Secretarial authority to make adjustments regarding taxpayer and dependent status	12/31/2009
e. Additional personal exemption for housing displaced individuals	12/31/2009
f. Exclusion for certain cancellations of indebtedness	12/31/2009
g. Education tax benefits	12/31/2009
5. National disaster relief:	
a. Waiver of certain mortgage revenue bond requirements following Federally declared disasters (sec. 143(k))	12/31/2009
b. Losses attributable to Federally declared disasters (sec. 165(h)(3))	12/31/2009
c. Special depreciation allowance for qualified disaster property (sec. 168(n))	12/31/2009
d. Net operating losses attributable to Federally declared disasters (sec. 172(b)(1)(J))	12/31/2009
e. Increased expensing for qualified disaster assistance property (sec. 179(e))	12/31/2009
f. Expensing of qualified disaster expenses (sec. 198A)	12/31/2009

Footnotes at end of table.

Temporary Disaster Relief Federal Tax Provisions Expiring 2006-2013--continued

Provision (Code section)	Expiration Date
6. New York Liberty Zone: special depreciation allowance for nonresidential real property and residential rental property (sec. 1400L(b)(2)(A))	12/31/2009
7. New York Liberty Zone: tax-exempt bond financing (sec. 1400L(d)(2)(D))	12/31/2009
8. Increase in rehabilitation credit for structures located in the Gulf Opportunity Zone (sec. 1400N(h))	12/31/2009
9. 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. 110-246)	
a. Additional depreciation allowance for nonresidential real property and residential rental property [11]	12/31/2009
b. Expensing for demolition and clean-up costs	12/31/2009
c. Treatment of net operating losses attributable to disaster losses	12/31/2009
Expiring in 2010 [12]	
1. Acceleration of income tax benefits for charitable cash contributions for relief of victims of earthquake in Haiti (Pub. L. No. 111-126)	2/28/2010
2. Advance refunding of certain tax-exempt bonds (sec. 1400N(b))	12/31/2010
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)	12/31/2010
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)	12/31/2010
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	12/31/2010
b. Expensing for demolition and clean-up costs	12/31/2010
c. Extension of expensing for environmental remediation costs	12/31/2010
d. Special rules for mortgage revenue bonds	12/31/2010
e. Treatment of net operating losses attributable to disaster losses	12/31/2010
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)	12/31/2010
Expiring in 2011 [12]	
1. New York Liberty Zone: tax-exempt bond financing (sec. 1400L(d)(2)(D))	12/31/2011
2. Tax-exempt bond financing for the Gulf Opportunity Zone (sec. 1400N(a))	12/31/2011

Footnotes at end of table.

Temporary Disaster Relief Federal Tax Provisions Expiring 2006-2013

Provision (Code section)	Expiration Date
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))	12/31/2011
4. Placed-in-service date for additional depreciation for specified Gulf Opportunity Zone extension property (sec. 1400N(d)(6))	12/31/2011 [13]
5. Increase in rehabilitation credit for structures located in the Gulf Opportunity Zone (sec. 1400N(h))	12/31/2011
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)	12/31/2011
Expiring in 2012 [12]	
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)	12/31/2012
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)	12/31/2012
Expiring in 2013 [12]	
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)	12/31/2013

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

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

[3] The end of the six-month period beginning on and after the date the individual was displaced by reason of Hurricane Katrina.

[4] 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 60 percent housing damage are eligible for an extended placed-in-service date of December 31, 2010, subject to a progress expenditures limit.

[5] The placed-in-service date is December 31, 2008, for nonresidential real property and residential rental property, and certain property substantially all of which is in one or more specified portions of the GO Zone (as defined by subsection (d)(6)).

[6] 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.

[7] 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 countries 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.

Temporary Disaster Relief Federal Tax Provisions Expiring 2006-2013--continued

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

[9] According to: Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-3-10), January 29, 2010.

[10] 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.

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

[12] According to: Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-2-11), January 21, 2011.

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

Sources: Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2006-2020 (JCX-1-07R), January 11, 2007.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2007-2020 (JCX-1-08), January 11, 2008.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2008-2020 (JCX-20-09), March 9, 2009.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-3-10), January 29, 2010.

Joint Committee on Taxation, List of Expiring Federal Tax Provisions 2009-2020 (JCX-2-11), January 21, 2011.