

Expiration Dates of Tax Provisions

I.R.C Section	Description	Expiration Date
1(j)	Modification of individual income tax rates	2025
11	21 % corporate tax rate	None
24	Child tax credit: Increased credit amount, increased refundable amount, reduced earned income threshold, modification of identification requirements	2025
25A	American opportunity tax credit	None
25B	ABLE account contributions eligible for saver's credit	2025
25C	Credit for nonbusiness energy property	2020
25D	Credit for residential energy property	2021
30B	Alternative motor vehicle credit for qualified fuel cell motor vehicles	2020
30C	Alternative fuel vehicle refueling property credit	2020
32(b)(3)(A)	Earned income tax credit: 45% for 3 or more qualifying children	None
32(b)(3)(B)	Earned income credit increase beginning and ending income levels for joint returns by \$5,000 indexed after 2009	None
35(b)	Health coverage tax credit	2020
40(b)(6)	Second-generation biofuel producer credit	2020
40A(g)	Income tax credits for biodiesel fuel, biodiesel used to produce a qualified mixture, and small agri-biodiesel producers	2022
40A(g)	Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture	2022
41	Tax credit for research and experimentation expenses	None
42(d)	Low-income housing credit treatment of military basic housing allowances	None
45(d), 48(a)(5)	Beginning of construction date for wind and renewable power facilities	2020
45(e)(10)	Credit for production of Indian coal	2020
45A	Indian employment tax credit	2020
45D	New markets tax credit	2020
45G(f)	Railroad track maintenance credit	2022
45L	Credit for constructing new energy-efficient homes	2020
45N	Mine rescue team training credit	2020
45S	Employer credit for paid family and medical level	2020
48(a)(2)	Beginning of construction date for increased credit for business solar energy property	2021
48(a)(3)(A)	Geothermal heat pump, heat and power property, and small wind property credit	2021
48(a)(3)(A)	Credit for hybrid solar lighting system property	2021
48(c)(1)(D)	Credit for qualified fuel cell and stationary microturbine power plant property	2021
51	Work opportunity tax credit	2020

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55	Increase in exemption amount and phaseout threshold of individual ATM	2025
55	Repeal of ATM for corporations	None
62(a)(2)(D)	Educator deduction (kindergarten-grade 12)	None
63	Increase standard deduction for individuals	2025
67(g)	Suspension of miscellaneous itemized deductions	2025
68(f)	Suspension of limitation on itemized deductions	2025
108	COD income exclusion for discharge of principal residence debt	2020
108(f)(5)	Tax exemption for student loan discharges because of death or disability	2025
112	Treatment of certain individuals performing services in the Sinai Peninsula of Egypt	2025
132(f)(8)	Suspension of exclusion for reimbursement of bicycle commuting	2025
132(g)(2)	Suspension of exclusion for moving expense reimbursement	2025
151(d)(5)	Suspension of deduction for personal exemptions	2025
163(h)(3)(E)	Mortgage insurance premium deduction as qualified residence interest	2020
163(h)(3)(F)	Limitation on deduction for qualified residence interest; suspension of deduction for home equity interest	2025
163(j)(8)	Computation of adjusted taxable income without regard to any deduction allowable for depreciation, amortization, or depletion for purposes of the limitation on business interest	2021
164(b)	Deduction for state and local general sales taxes	None
164(b)(6)	Limitation on deduction for state, local, etc., taxes	2025
165(h)	Personal casualty losses limited to federally declared disaster areas	2025
165(d)	Modification of rules relating to computation of wagering losses	2025
168(e)(3)(A)	3-year depreciation for racehorses 2 years old or younger	2020
168(e)(3)(B) and 48	5-year cost recovery for certain energy property	2021
168(e)(3)(B)	5-year cost recovery for certain machinery and equipment used in farming	None
168(e)(3)(E)	15-year straight-line cost recovery for qualified improvements	None
168(i)(15)(D)	7-year recovery period for motorsports entertainment complexes	2020
168(j)	Accelerated depreciation for Indian reservation property	2020
168(k), 460	Additional first-year depreciation (bonus depreciation) and expansion of definition of eligible property to include used property	2026/2027
165(k)(5)	Election of additional depreciation for certain plants bearing fruits and nuts	2026
168(l)	Special depreciation allowance for second-generation biofuel plant property	2020

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170(b)(1)(G)	Increased percentage limitation on cash contributions to public charities	2025
170(e)	Enhanced charitable deduction for contributions for food inventory	None
172	Modification of NOL deduction	None
179	Increase in expensing limits to \$1,000,000/\$2,500,000 (index for inflation) and expansion of definition of eligible property to qualified real property; certain depreciable tangible personal property; and certain improvements to nonresidential real property	None
179D(h)	Energy-efficient commercial buildings deduction	2020
181	Special expensing rules for film and television productions	2020
199A	Qualified business income deduction	2025
213(f)	7.5%-of-adjusted-gross-income(AGI) floor from individuals age 65 and older from medical expenses	2020
215	Repeal of deduction for alimony payments (started in 2019)	None
217(k)	Suspension of deduction of moving expenses	2020
222(e)	Deduction for qualified tuition and related expenses	2020
263A, 5001, 5041, 5051, 5212, 5414	Provisions modifying the rates of taxation of beer, wine, and distilled spirits; and certain other rules	2020
263A(d)(2)	Expensing of certain cost of replanting citrus plants lost by reason of casualty	12/22/2027
274(o)	Deductibility of employer de minimis meals and related eating facility, and meals for the convenience of the employer	2025
280F	Increased depreciation limits for certain listed property	None
408(d)(8)	Tax-free distributions from IRAs for charitable purposes	None
420	Transfer of excess pension assets to retiree health and life insurance accounts	2025
451	Special rule for sales or dispositions to implement FERC or state electric restructuring policy	2020
461(l)	Limitation on excess business losses of noncorporate taxpayers	2025
512	Modification of tax treatment of certain payments to controlling exempt organizations	None
529	Rollovers from qualified tuition programs to ABLE accounts	2025
529A	Increased contributions limit for ABLE accounts	2025
871	Treatment of certain regulated investment company (RIC) dividends	None
897(h)(4)(A)	RIC qualified investment entity treatment for FIRPTA	None
953, 954	Active financing exceptions under subpart F (controlled foreign corporations)	None

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954 (c)(6)	Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules	2020
1031	Exchanges limited to real property that is not held primarily for sale, and no exchanges for personal property	None
1202	100% gain on exclusion for qualified small business stock	None
1374	Reduced recognition period for S corporation built-in gains tax	None
1391,1394, 1396, 1397A, 1397B	Empowerment zone tax incentives	2020
11400Z	Election to invest capital gains in an opportunity zone	2026
2010	Increase in estate and gift tax exemption	2025
4041, 4081	All but 4.3¢ per gallon on the taxes on highway gasoline, diesel fuel, kerosene, and alternative fuels	9/30/2022
4041	Reduced rate of tax on partially exempt methanol or ethanol fuel	9/30/2022
4043	Surtax on fuel used in aircraft in a fractional ownership program	9/30/2023
4051	Tax on retail sale of heavy highway vehicles	9/30/2022
4071	Tax on heavy truck tires	9/30/2022
4041, 4042, 4081	Leaking underground storage tank trust fund financing rate	9/30/2022
4081, 4083	All but 4.3¢ per gallon of taxes on noncommercial aviation kerosene and noncommercial aviation gasoline	9/30/2023
4121	Black lung disability trust fund: increase in amount of excise tax on coal	2020
4261	Domestic and international air passenger ticket taxes and ticket tax exemption for aircraft in fractional ownership aircraft programs	9/20/2023
4271	Air cargo tax	9/30/2023
4375	Specified health insurance policy fee	9/30/2029
4376	Self-insured health plan fee	9/30/2029
4481	Annual use tax on heavy highway vehicles	9/30/2023
4611	Oil spill liability trust fund financing rate	2020
6426, 6427	Excise tax credits and outlay payments for alternative fuels and alternative fuel mixtures	2020
7652(f)	Temporary increase in limit on excise tax revenues on distilled spirits (from \$10.50 to \$13.25 per proof gallon) to Puerto Rico and the Virgin Islands	2021