

**LIST OF EXPIRING FEDERAL TAX PROVISIONS
2011-2022**

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



January 6, 2012
JCX-1-12

CONTENTS

	<u>Page</u>
INTRODUCTION	1
I. FEDERAL TAX PROVISIONS EXPIRING 2011-2022.....	2
A. Provisions Expiring in 2011	2
B. Provisions Expiring in 2012	12
C. Provisions Expiring in 2013	21
D. Provisions Expiring in 2014	22
E. Provisions Expiring in 2016	24
F. Provisions Expiring in 2017	25
G. Provisions Expiring in 2018	26
H. Provisions Expiring in 2020	27
II. TEMPORARY DISASTER RELIEF FEDERAL TAX PROVISIONS EXPIRING 2011-2022.....	28
A. Temporary Disaster Relief Federal Tax Provisions Expiring in 2011	28
B. Temporary Disaster Relief Federal Tax Provisions Expiring in 2012	29
C. Temporary Disaster Relief Federal Tax Provisions Expiring in 2013	30

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 2011-2022 (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. Years in which there are no expiring provisions are not listed in the document.

¹ This document may be cited as follows: Joint Committee on Taxation, *List of Expiring Federal Tax Provisions 2011-2022* (JCX-1-12), January 6, 2012. This document can be found on the Joint Committee on Taxation website at www.jct.gov.

I. FEDERAL TAX PROVISIONS² EXPIRING 2011-2022

A. Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. First-time homebuyer credit for individuals on qualified official extended duty outside the United States (sec. 36(h)(3))	4/30/11 ³
2. Federal Unemployment Tax Act (“FUTA”) surtax of 0.2 percent (sec. 3301(1))	6/30/11
3. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/11
4. Personal tax credits allowed against regular tax and alternative minimum tax (“AMT”) (sec. 26(a)(2))	12/31/11
5. Credit for electric drive motorcycles, three-wheeled vehicles, and low-speed vehicles (sec. 30(f))	12/31/11
6. Conversion credit for plug-in electric vehicles (sec. 30B(i)(4))	12/31/11
7. Alternative fuel vehicle refueling property (non-hydrogen refueling property) (sec. 30C(g)(2))	12/31/11 ⁴

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, 2011, to close on the purchase of a principal residence before July 1, 2011, the purchase must close before July 1, 2011.

⁴ The related provision of section 30C for hydrogen refueling property expires December 31, 2014.

Provision (Code section)	Expiration Date
8. Expansion of adoption credit and adoption assistance programs (secs. 36C and 137 and sec. 10909(c) of Pub. L. No. 111-148 as amended by section 101(b) of Pub. L. No. 111-312)	12/31/11
9. 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
b. Alcohol fuel mixture excise tax credit and outlay payments (secs. 6426(b)(6) and 6427(e)(6)(A))	12/31/11
10. 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
11. Tax credit for research and experimentation expenses (sec. 41(h)(1)(B))	12/31/11

Provision (Code section)	Expiration Date
12. 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
13. Indian employment tax credit (sec. 45A(f))	12/31/11
14. New markets tax credit (sec. 45D(f)(1))	12/31/11
15. Credit for certain expenditures for maintaining railroad tracks (sec. 45G(f))	12/31/11
16. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/11
17. Credit for energy efficient appliances (sec. 45M(b))	12/31/11
18. Mine rescue team training credit (sec. 45N)	12/31/11
19. Employer wage credit for activated military reservists (sec. 45P)	12/31/11
20. 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
21. Work opportunity tax credit (sec. 51(c)(4))	12/31/11 ⁵
22. Qualified zone academy bonds: allocation of bond limitation (sec. 54E(c)(1))	12/31/11

⁵ The work opportunity tax credit targeted to hiring qualified veterans expires December 31, 2012.

Provision (Code section)	Expiration Date
23. Increased AMT exemption amount (sec. 55(d)(1))	12/31/11
24. Deduction for certain expenses of elementary and secondary school teachers (sec. 62(a)(2)(D))	12/31/11
25. Parity for exclusion from income for employer-provided mass transit and parking benefits (sec. 132(f))	12/31/11
26. Treatment of military basic housing allowances under low-income housing credit (sec. 142(d))	12/31/11
27. Premiums for mortgage insurance deductible as interest that is qualified residence interest (sec. 163(h)(3))	12/31/11
28. Deduction for State and local general sales taxes (sec. 164(b)(5))	12/31/11
29. 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
30. Seven-year recovery period for motorsports entertainment complexes (sec. 168(i)(15) and 168(e)(3)(C)(ii))	12/31/11
31. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8))	12/31/11

Provision (Code section)	Expiration Date
32. Additional first-year depreciation for 100 percent of basis of qualified property (sec. 168(k)(5))	12/31/11 ⁶
33. 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
34. Enhanced charitable deduction for contributions of food inventory (sec. 170(e)(3)(C))	12/31/11
35. Enhanced charitable deduction for contributions of book inventories to public schools (sec. 170(e)(3)(D))	12/31/11
36. Enhanced charitable deduction for corporate contributions of computer equipment for educational purposes (sec. 170(e)(6))	12/31/11
37. 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 ⁷
38. Election to expense advanced mine safety equipment (sec. 179E(a))	12/31/11

⁶ 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).

⁷ The expensing limits of \$125,000/\$500,000 effective after December 31, 2011 expire December 31, 2012.

Provision (Code section)	Expiration Date
39. Special expensing rules for certain film and television productions (sec. 181(f))	12/31/11
40. Expensing of “brownfields” environmental remediation costs (sec. 198(h))	12/31/11
41. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sec. 199(d)(8))	12/31/11
42. Above-the-line deduction for qualified tuition and related expenses (sec. 222(e))	12/31/11
43. Tax-free distributions from individual retirement plans for charitable purposes (sec. 408(d)(8))	12/31/11
44. Special rule for sales or dispositions to implement Federal Energy Regulatory Commission (“FERC”) or State electric restructuring policy (sec. 451(i))	12/31/11
45. Modification of tax treatment of certain payments to controlling exempt organizations (sec. 512(b)(13)(E))	12/31/11
46. 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
47. 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

Provision (Code section)	Expiration Date
48. RIC qualified investment entity treatment under the Foreign Investment in Real Property Tax Act (“FIRPTA”) (sec. 897(h)(4))	12/31/11
49. Exceptions under subpart F for active financing income (secs. 953(e)(10) and 954(h)(9))	12/31/11
50. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6))	12/31/11
51. Special rules for qualified small business stock (sec. 1202(a)(4))	12/31/11
52. Basis adjustment to stock of S corporations making charitable contributions of property (sec. 1367(a))	12/31/11
53. Reduction in S corporation recognition period for built-in gains tax (sec. 1374(d)(7))	12/31/11

Provision (Code section)	Expiration Date
54. Empowerment zone tax incentives: ⁸	
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

⁸ 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
55. 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
56. Definition of gross estate for RIC stock owned by a nonresident not a citizen of the United States (sec. 2105(d))	12/31/11
57. Disclosure of prisoner return information to certain prison officials (sec. 6103(k)(10))	12/31/11
58. Incentives for alternative fuel and alternative fuel mixtures (other than liquefied hydrogen): ⁹	
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

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

Provision (Code section)	Expiration Date
59. 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
60. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432 as amended by sec. 756 of Pub. L. No. 111-312)	12/31/11

B. Provisions Expiring in 2012

Provision (Code section)	Expiration Date
1. Airport and Airway Trust Fund excise taxes:	
a. All but 4.3 cents-per-gallon of taxes on noncommercial aviation kerosene and noncommercial aviation gasoline (sec. 4081(d)(2)(B))	1/31/12 ¹⁰
b. Domestic and international air passenger ticket taxes (sec. 4261(j)(1)(A)(ii))	1/31/12
c. Air cargo tax (sec. 4271(d)(1)(A)(ii))	1/31/12
2. Temporary payroll tax cut (sec. 101 of Pub. L. No. 112-78)	2/29/12
3. Highway Trust Fund excise tax rates:	
a. All but 4.3 cents-per-gallon of the taxes on highway gasoline, diesel fuel, kerosene, and alternative fuels (secs. 4041(a) and 4081(d)(1))	3/31/12 ¹¹
b. Reduced rate of tax on partially exempt methanol or ethanol fuel (sec. 4041(m))	3/31/12 ¹²

¹⁰ The 4.3-cents-per-gallon rate is permanent.

¹¹ The 4.3-cents-per-gallon rate is permanent.

¹² After March 31, 2012, 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
c. Tax on retail sale of heavy highway vehicles (sec. 4051(c))	3/31/12
d. Tax on heavy truck tires (sec. 4071(d))	3/31/12
e. Annual use tax on heavy highway vehicles (sec. 4481(f))	9/30/12
4. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4) and 4081(d)(3))	3/31/12
5. Qualified green buildings and sustainable design project bonds (sec. 142(l)(8))	9/30/12
6. 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 ¹³
7. 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 ¹⁴

¹³ 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.

¹⁴ 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
8. 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 ¹⁵
9. Ten percent individual income tax rate (sec. 1(i) and sec. 901 of Pub. L. No. 107-16)	12/31/12
10. 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
11. 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
12. 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

¹⁵ See note 14.

Provision (Code section)	Expiration Date
13. 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), (b)(3), and (d) and secs. 203 and 901 of Pub. L. No. 107-16)	12/31/12
14. American opportunity tax credit (sec. 25A(i))	12/31/12
15. 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
16. 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
17. Cellulosic biofuel producer credit (sec. 40(b)(6)(H))	12/31/12

Provision (Code section)	Expiration Date
18. Placed-in-service date for wind facilities eligible to claim electricity production credit (sec. 45(d))	12/31/12 ¹⁶
19. Credit for production of Indian coal (sec. 45(e)(10)(A)(i))	12/31/12
20. Credit for employer-provided child care (sec. 45F and sec. 901 of Pub. L. No. 107-16)	12/31/12
21. Election to claim the energy credit in lieu of the electricity production credit for wind facilities (sec. 48(a)(5))	12/31/12 ¹⁷
22. Work opportunity tax credit targeted to hiring qualified veterans (sec. 51(c)(4)(B))	12/31/12 ¹⁸
23. Credit for prior year minimum tax liability made refundable after period of years (sec. 53(e))	12/31/12
24. 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
25. 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

¹⁶ The placed-in-service date for renewable power facilities other than wind facilities is December 31, 2013.

¹⁷ The expiration date with respect to renewable power facilities other than wind facilities is December 31, 2013.

¹⁸ The work opportunity tax credit generally expired December 31, 2011.

Provision (Code section)	Expiration Date
26. Discharge of indebtedness on principal residence excluded from gross income of individuals (sec. 108(a)(1)(E))	12/31/12
27. 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
28. 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
29. 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
30. 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
31. Additional first-year depreciation for 50 percent of basis of qualified property (secs. 168(k)(1) and (2))	12/31/12 ¹⁹

¹⁹ December 31, 2013 for certain longer-lived and transportation property.

Provision (Code section)	Expiration Date
32. Election to accelerate AMT credits in lieu of additional first-year depreciation (sec. 168(k)(4))	12/31/12 ²⁰
33. Special depreciation allowance for cellulosic biofuel plant property (sec. 168(l))	12/31/12
34. 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
35. 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
36. Repeal of collapsible corporation rules (sec. 341 and sec. 303 of Pub. L. No. 108-27)	12/31/12 ²²

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.

²² See note 14.

Provision (Code section)	Expiration Date
37. Education Individual Retirement Accounts (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
38. 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
39. 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
40. 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

Provision (Code section)	Expiration Date
d. “Portability” rules permitting a surviving spouse to use the deceased spousal unused exclusion amount (sec. 2010(c))	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
41. Refunds disregarded in the administration of Federal programs and Federally assisted programs (sec. 6409)	12/31/12

C. Provisions Expiring in 2013

Provision (Code section)	Expiration Date
1. Credit for health insurance costs of eligible individuals (sec. 35(a))	12/31/13
2. Determination of low-income housing credit rate (sec. 42(b)(2))	12/31/13
3. Placed-in-service date for facilities (other than wind facilities) eligible to claim the electricity production credit (sec. 45(d))	12/31/13 ²³
4. 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 ²⁴
5. Three-year depreciation for race horses two years old or younger (sec. 168(e)(3)(A))	12/31/13
6. Placed-in-service date for partial expensing of certain refinery property (sec. 179C(c)(1))	12/31/13 ²⁵
7. Energy efficient commercial buildings deduction (sec. 179D(h))	12/31/13
8. Transfer of excess pension assets to retiree health accounts (sec. 420(b)(5))	12/31/13

²³ The placed-in-service date for wind facilities is December 31, 2012.

²⁴ The expiration date with respect to wind facilities is December 31, 2012.

²⁵ The commencement-of-construction date for self-constructed property is December 31, 2009.

D. 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 ²⁶
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 ²⁷
4. Automatic amortization extension for multiemployer defined benefit pension plans (sec. 431(d)(1)(C))	12/31/14 ²⁸

²⁶ Related provisions for non-hydrogen fuel expired December 31, 2011.

²⁷ The related provision of section 30C for non-hydrogen alternative fuel vehicle refueling property expired December 31, 2011.

²⁸ A corresponding provision, also expiring on December 31, 2014, is contained in section 304(d)(1)(C) of ERISA.

Provision (Code section)	Expiration Date
5. Additional funding rules for multiemployer defined benefit pension plans in endangered or critical status (sec. 432 and sec. 221(c) of Pub. L. No. 109-280)	12/31/14 ²⁹
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

²⁹ A corresponding provision, also expiring on December 31, 2014, is contained in section 305 of ERISA.

E. 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

F. Provisions Expiring in 2017

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

G. 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 ³⁰

³⁰ 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.

H. 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 2011-2022**

A. 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 ³¹
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

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

B. 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

C. 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