

**LIST OF EXPIRING FEDERAL TAX PROVISIONS  
2009-2020**

Prepared by the Staff  
of the  
JOINT COMMITTEE ON TAXATION



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## INTRODUCTION

This document,<sup>1</sup> 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 2009-2020 (with references to the applicable section of the Internal Revenue Code of 1986 or other applicable law). Expiring Federal tax provisions providing temporary disaster relief are separately listed in Part II of the document.

For purposes of compiling this list, the staff of the Joint Committee on Taxation considers a provision to be expiring if, at a statutorily specified date, the provision expires completely or reverts to the law in effect before the present-law version of the provision. Certain provisions terminate on dates that refer to a taxpayer's taxable year and not a calendar year. For these provisions, the expiration dates listed in this document apply with respect to calendar year taxpayers. The expiration dates of such provisions may differ, however, with respect to fiscal year taxpayers or taxpayers with short taxable years.

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<sup>1</sup> This document may be cited as follows: Joint Committee on Taxation, *List of Expiring Federal Tax Provisions, 2009-2020* (JCX-3-10), January 29, 2010. This document can be found on the Joint Committee on Taxation website at [www.jct.gov](http://www.jct.gov).

## I. FEDERAL TAX PROVISIONS<sup>2</sup> EXPIRING 2009-2020

### A. Provisions Expiring in 2009

Provision (Code section)	Expiration Date
1. Temporary reduction in corporate rate for qualified timber gain (sec. 1201(b))	5/22/09
2. Personal tax credits allowed against regular tax and alternative minimum tax (“AMT”) (sec. 26(a)(2)) <sup>3</sup>	12/31/09
3. Alternative motor vehicle credit for qualified hybrid motor vehicles other than passenger automobiles and light trucks (sec. 30B(k)(3))	12/31/09

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

<sup>3</sup> 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.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
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))	12/31/09
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A(g))	12/31/09
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/09
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/09
5. Tax credit for research and experimentation expenses (sec. 41(h)(1)(B))	12/31/09
6. Increase in low-income housing credit volume cap (sec. 42(h)(3)(I))	12/31/09
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)	12/31/09
8. Credit for electricity produced at open-loop biomass facilities placed in service before October 22, 2004 (sec. 45(b)(4)(B)(ii))	12/31/09
9. Placed-in-service date for facilities eligible to claim the refined coal production credit (sec. 45(d)(8))	12/31/09

<b>Provision (Code section)</b>	<b>Expiration Date</b>
10. Indian employment tax credit (sec. 45A(f))	12/31/09
11. New markets tax credit (sec. 45D(f)(1))	12/31/09
12. Credit for certain expenditures for maintaining railroad tracks (sec. 45G(f))	12/31/09
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))	12/31/09
14. Placed-in-service date for eligibility for tax credit for the production of coke or coke gas (sec. 45K(g)(1))	12/31/09
15. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/09
16. Mine rescue team training credit (sec. 45N)	12/31/09
17. Employer wage credit for activated military reservists (sec. 45P)	12/31/09
18. Issuance of clean renewable energy bonds ("CREBs") (sec. 54(m))	12/31/09
19. Increased AMT exemption amount (sec. 55(d)(1))	12/31/09
20. Deduction for certain expenses of elementary and secondary school teachers (sec. 62(a)(2)(D))	12/31/09

<b>Provision (Code section)</b>	<b>Expiration Date</b>
21. Additional standard deduction for State and local real property taxes (sec. 63(c)(7))	12/31/09
22. Exclusion of unemployment compensation benefits from gross income (sec. 85(c))	12/31/09
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))	12/31/09
24. Deduction for State and local general sales taxes (sec. 164(b)(5))	12/31/09
25. Deduction for State sales tax and excise tax on the purchase of motor vehicles (sec. 164(b)(6)(G))	12/31/09
26. Five-year depreciation for farming business machinery and equipment (sec. 168(e)(3)(B)(vii))	12/31/09
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))	12/31/09
28. Seven-year recovery period for motorsports entertainment complexes (sec. 168(i)(15))	12/31/09
29. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(8))	12/31/09

<b>Provision (Code section)</b>	<b>Expiration Date</b>
30. Additional first-year depreciation for 50 percent of basis of qualified property (sec. 168(k)(2))	12/31/09 <sup>4</sup>
31. Election to accelerate AMT and research credits in lieu of additional first-year depreciation (sec. 168(k)(4))	12/31/09 <sup>5</sup>
32. Special rules for contributions of capital gain real property made for conservation purposes (secs. 170(b)(1)(E) and 170(b)(2)(B))	12/31/09
33. Enhanced charitable deduction for contributions of food inventory (sec. 170(e)(3)(C))	12/31/09
34. Enhanced charitable deduction for contributions of book inventories to public schools (sec. 170(e)(3)(D))	12/31/09
35. Enhanced charitable deduction for corporate contributions of computer equipment for educational purposes (sec. 170(e)(6)(G))	12/31/09
36. Extended net operating loss (“NOL”) carryback period (sec. 172(b)(1)(H))	12/31/09
37. Increase in expensing to \$250,000/\$800,000 (sec. 179(b)(7)) <sup>6</sup>	12/31/09

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<sup>4</sup> December 31, 2010, for certain longer-lived and transportation property.

<sup>5</sup> December 31, 2010, for certain longer-lived and transportation property.

<sup>6</sup> The increase in expensing to \$125,000/\$500,000 expires December 31, 2010.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
38. Election to expense advanced mine safety equipment (sec. 179E(a))	12/31/09
39. Expensing of capital costs incurred by small refiners for production of diesel fuel in compliance with EPA sulfur regulations (sec. 179B(a))	12/31/09
40. Special expensing rules for certain film and television productions (sec. 181(f))	12/31/09
41. Expensing of “brownfields” environmental remediation costs (sec. 198(h))	12/31/09
42. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico (sec. 199(d)(7))	12/31/09
43. Allowance of additional IRA contributions in certain bankruptcy cases (sec. 219(b)(5)(C))	12/31/09
44. Above-the-line deduction for qualified tuition and related expenses (sec. 222(e))	12/31/09
45. Waiver of minimum required distribution rules for IRAs and defined contribution plans (sec. 401(a)(9)(H))	12/31/09 <sup>7</sup>
46. Tax-free distributions from individual retirement plans for charitable purposes (sec. 408(d)(8))	12/31/09

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<sup>7</sup> The waiver also applies to minimum required distributions for 2009 required to be made by April 1, 2010.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
47. Special rule for sales or dispositions to implement Federal Energy Regulatory Commission (“FERC”) or State electric restructuring policy (sec. 451(i))	12/31/09
48. Modification of tax treatment of certain payments to controlling exempt organizations (sec. 512(b)(13)(E)(iv))	12/31/09
49. Exclusion of gain or loss on sale or exchange of certain brownfield sites from unrelated business taxable income (sec. 512(b)(19)(K))	12/31/09
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))	12/31/09
51. Mineral royalties treated as qualified real estate investment trust (“REIT”) income for timber REITs (sec. 856(c)(2)(I))	12/31/09
52. Treatment of timber gains of REITs (secs. 856(c)(5)(H)(iii) and 856(c)(8))	12/31/09
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))	12/31/09
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))	12/31/09

<b>Provision (Code section)</b>	<b>Expiration Date</b>
55. RIC qualified investment entity treatment under FIRPTA (sec. 897(h)(4))	12/31/09
56. Exceptions under subpart F for active financing income (secs. 953(e)(10) and 954(h)(9))	12/31/09
57. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (sec. 954(c)(6))	12/31/09
58. Basis step-up for property acquired from a decedent (sec. 1014 and sec. 901 of Pub. L. No. 107-16) <sup>8</sup>	12/31/09
59. Basis adjustment to stock of S corporations making charitable contributions of property (sec. 1367(a))	12/31/09

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<sup>8</sup> 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.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
60. Empowerment zone tax incentives: <sup>9</sup>	
a. Designation of an empowerment zone and of additional empowerment zones (secs. 1391(d)(1)(A)(i) and (h)(2))	12/31/09
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))	12/31/09
c. Empowerment zone tax-exempt bonds (secs. 1394 and 1391(d)(1)(A)(i))	12/31/09
d. Empowerment zone employment credit (secs. 1396 and 1391(d)(1)(A)(i))	12/31/09
e. Increased expensing under sec. 179 (secs. 1397A and 1391(d)(1)(A)(i))	12/31/09
f. Nonrecognition of gain on rollover of empowerment zone investments (secs. 1397B and 1391(d)(1)(A)(i))	12/31/09

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<sup>9</sup> 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.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
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))	12/31/09
b. DC Zone tax-exempt bonds (sec. 1400A(b))	12/31/09
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))	12/31/09
d. Tax credit for first-time DC homebuyers (sec. 1400C(i))	12/31/09
62. Renewal community tax incentives:	
a. Designation of renewal community (secs. 1400E(b)(1)(A) and (b)(3))	12/31/09
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))	12/31/09
c. Employment credit (secs. 1400H and 1391(d)(1)(A)(i))	12/31/09
d. Commercial revitalization deduction (secs. 1400I(d)(2) and 1400I(g))	12/31/09
e. Increased expensing under sec. 179 (sec. 1400J(b)(1)(A))	12/31/09

<b>Provision (Code section)</b>	<b>Expiration Date</b>
63. Definition of gross estate for RIC stock owned by a nonresident not a citizen of the United States (sec. 2105(d))	12/31/09
64. Estate and generation-skipping transfer taxes (secs. 2210 and 2664) <sup>10</sup>	12/31/09
65. Incentives for alternative fuel and alternative fuel mixtures (excluding liquefied hydrogen): <sup>11</sup>	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(C))	12/31/09
b. Excise tax credits and outlay payments for alternative fuel mixtures (secs. 6426(e)(3) and 6427(e)(6)(C))	12/31/09
66. Reduced estimated tax payments for small businesses (sec. 6654(d)(1)(D))	12/31/09
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))	12/31/09
68. American Samoa economic development credit (sec. 119 of Pub. L. No. 109-432)	12/31/09

<sup>10</sup> 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.)

<sup>11</sup> The related provisions for hydrogen fuel expire September 30, 2014.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
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)	12/31/09 <sup>12</sup>
70. Delay of designation of multiemployer plans as in endangered or critical status (sec. 204 of Pub. L. No. 110-458)	12/31/09 <sup>13</sup>
71. Extension of funding improvement and rehabilitation periods for certain multiemployer pension plans (sec. 205 of Pub. L. No. 110-458)	12/31/09 <sup>14</sup>
72. Refundable credit for government retirees (sec. 2202 of Pub. L. No. 111-5)	12/31/09

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<sup>12</sup> The provision applies to the first plan year that begins during the period beginning on October 1, 2008 and ending on September 30, 2009.

<sup>13</sup> The provision applies to the first plan year that begins during the period beginning on October 1, 2008 and ending on September 30, 2009.

<sup>14</sup> The provision applies to plan years beginning during 2008 and 2009.

## B. Provisions Expiring in 2010

Provision (Code section)	Expiration Date
1. Sixty-five percent subsidy for payment of COBRA health care coverage continuation premiums (sec. 6432 and sec. 3001 of Pub. L. No. 111-5)	2/28/10 <sup>15</sup>
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)) <sup>16</sup>	3/31/10
b. Domestic and international air passenger ticket taxes (sec. 4261(j)(1)(A)(ii))	3/31/10
c. Air cargo tax (sec. 4271(d)(1)(A)(ii))	3/31/10
3. First-time homebuyer credit (sec. 36(h)) <sup>17</sup>	4/30/10
4. 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) <sup>18</sup>	12/31/10

<sup>15</sup> The provision does not apply to involuntary terminations that occur after February 28, 2010.

<sup>16</sup> The 4.3-cents-per-gallon rate is permanent.

<sup>17</sup> In the case of written binding contract to close on the purchase of a principal residence before July 1, 2010, the expiration date is June 30, 2010.

<sup>18</sup> A termination rule applies to all provisions enacted in EGTRRA (Pub. L. No. 107-16) that are otherwise in effect on the date December 31, 2010 (EGTRRA sec. 901). Such EGTRRA provisions are listed in this document with a reference to sec. 901 of Pub. L. No. 107-16. The Holocaust Restitution Tax Fairness Act of 2002, Pub. L. No. 107-358, repealed the termination contained in EGTRRA with respect to the exclusion from Federal income tax for restitution received by victims of the Nazi Regime. The

<b>Provision (Code section)</b>	<b>Expiration Date</b>
5. Reduced capital gain rates for individuals (secs. 1(h)(1)(B), 1(h)(1)(C), 55(b)(3)(B), 55(b)(3)(C), 57(a)(7), 1445(e)(1), 7518(g)(6)(A) and sec. 102 of Pub. L. No. 109-222) <sup>19</sup>	12/31/10
6. Dividends of individuals taxed at capital gain rates (secs. 1(h)(11), 163(d)(4)(B), 854(a), 854(b) and 857(c) and sec. 102 of Pub. L. No. 109-222)	12/31/10
7. Ten percent individual income tax rate (sec. 1(i) and sec. 901 of Pub. L. No. 107-16)	12/31/10
8. 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)	12/31/10

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Pension Protection Act of 2006, Pub. L. No. 109-280, repealed the termination contained in EGTRRA with respect to the pension and IRA provisions contained in subtitles A through F of title VI of EGTRRA and with respect to the qualified tuition program provisions in section 402 of EGTRRA.

<sup>19</sup> 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, 2010, 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”).

<b>Provision (Code section)</b>	<b>Expiration Date</b>
9. 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)	12/31/10
10. 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, the credit is allowed against AMT (secs. 23 and 137 and sec. 901 of Pub. L. No. 107-16)	12/31/10
11. 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)	12/31/10
12. Refundable child credit floor amount (sec. 24(d))	12/31/10
13. American Opportunity Tax credit (sec. 25A(i))	12/31/10
14. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/10

<b>Provision (Code section)</b>	<b>Expiration Date</b>
15. Alternative motor vehicle credit for advanced lean burn technology motor vehicles and qualified hybrid motor vehicles that are passenger automobiles or light trucks (sec. 30B(k)(2))	12/31/10 <sup>20</sup>
16. Alternative motor vehicle credit for qualified alternative fuel vehicles (sec. 30B(k)(4))	12/31/10
17. Alternative fuel vehicle refueling property – increase in credit rate and credit cap (sec. 30C(e)(6))	12/31/10
18. Alternative fuel vehicle refueling property (non-hydrogen refueling property) (sec. 30C(g)(2)) <sup>21</sup>	12/31/10
19. 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)	12/31/10

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<sup>20</sup> 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.

<sup>21</sup> The related provision of section 30C for hydrogen refueling property expires December 31, 2014.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
20. Earned income tax credit:	
a. Credit percentage of 45 percent for three or more qualifying children (sec. 32(b)(3)(A))	12/31/10
b. Phaseout threshold for marriage penalty relief (sec. 32(b)(3)(B))	12/31/10
21. Enhanced credit for health insurance costs of eligible individuals (sec. 35(a))	12/31/10
22. Making work pay credit (sec. 36A)	12/31/10
23. 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))	12/31/10 <sup>22</sup>
b. Alcohol fuel mixture excise tax credit and outlay payments (secs. 6426(b)(6) and 6427(e)(6)(A))	12/31/10
24. Credit for employer-provided child care (sec. 45F and sec. 901 of Pub. L. No. 107-16)	12/31/10
25. Credit for energy efficient appliances (sec. 45M(b))	12/31/10

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<sup>22</sup> 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).

<b>Provision (Code section)</b>	<b>Expiration Date</b>
26. Election of investment credit in lieu of production tax credit (sec. 48(a)(5))	12/31/10
27. Grants for specified energy property in lieu of tax credits (sec. 48(d) and sec. 1603 of Pub. L. No. 111-5)	12/31/10
28. Work opportunity tax credit targeted group status for unemployed veterans and disconnected youth (sec. 51(d)(14))	12//31/10
29. Qualified zone academy bonds – allocation of bond authority(sec. 54E(c)(1))	12/31/10
30. Qualified school construction bonds – allocation of bond authority (sec. 54F(c)(3))	12/31/10
31. Authority to issue Build America Bonds (secs. 54AA(d)(1)(B) and 6431(a))	12/31/10
32. Modification of AMT limitations on tax-exempt bonds (secs. 57(a)(5)(C)(vi) and 56(g)(4)(B)(iv))	12/31/10
33. 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)	12/31/10
34. Repeal of overall limitation on itemized deductions (the “Pease limitation”) <sup>23</sup> (sec. 68(g) and sec. 901 of Pub. L. No. 107-16)	12/31/10

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<sup>23</sup> The limitation is phased out for taxable years beginning in 2006 through 2009.

Provision (Code section)	Expiration Date
35. Deferral and ratable inclusion of income from business debt discharged by reacquisition (sec. 108(i))	12/31/10
36. 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)	12/31/10
37. 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)	12/31/10
38. Parity for exclusion from income for employer-provided mass transit and parking benefits (sec. 132(f))	12/31/10
39. Exclusion from income for benefits provided to volunteer firefighters and emergency medical responders (sec. 139B)	12/31/10

<b>Provision (Code section)</b>	<b>Expiration Date</b>
40. 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)	12/31/10
41. Qualified mortgage bonds for refinancing of subprime loans (sec. 143(k)(12))	12/31/10 <sup>24</sup>
42. Expansion of availability of industrial development bonds to facilities manufacturing intangible property (sec. 144(a)(12)(C))	12/31/10
43. Volume cap increase and set-aside for private activity bonds for housing (secs. 146(d)(5) and (f)(6))	12/31/10
44. Bonds guaranteed by Federal Home Loan banks eligible for treatment as tax-exempt bonds (sec. 149(b)(3)(A)(iv))	12/31/10
45. Repeal of the personal exemptions phase-outs (“PEP”) for high income taxpayers <sup>25</sup> (sec. 151(d)(3)(F) and sec. 901 of Pub. L. No. 107-16)	12/31/10
46. Premiums for mortgage insurance deductible as interest that is qualified residence interest (sec. 163(h)(3))	12/31/10

<sup>24</sup> Qualified subprime loans cannot be refinanced by bonds issued after December 31, 2010.

<sup>25</sup> The phaseout is reduced for taxable years beginning in 2006 through 2009.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
47. Five-year amortization of music and music copyrights (sec. 167(g)(8))	12/31/10
48. Natural gas distribution lines treated as 15-year property (sec. 168(e)(3)(E)(viii))	12/31/10
49. 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)) <sup>26</sup>	12/31/10
50. 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)	12/31/10
51. Modification of small issuer exception to tax-exempt interest allocation rules for financial institutions (sec. 265(b)(3)(G))	12/31/10
52. De minimis safe harbor exception for tax-exempt interest expense of financial institutions (secs. 265(b)(7) and 291(e)(1)(B)(iv))	12/31/10
53. Repeal of collapsible corporation rules (sec. 341 and sec. 102 of Pub. L. No. 109-222)	12/31/10

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<sup>26</sup> The increase in dollar limitations for expensing to \$250,000/\$800,000 expires for any taxable year beginning after December 31, 2009.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
54. Computer technology and equipment allowed as a qualified higher education expense for section 529 accounts (sec. 529(e)(3)(A)(iii))	12/31/10
55. Education IRAs (Coverdell education savings accounts) – increase of maximum annual contribution from \$500 to \$2,000, expansion of definition of qualified education expenses, increase in the size of the phase-out range for married filers to double that of unmarried filers, provision of special needs beneficiary rules, contributions by corporations and other entities, and contributions until April 15th, permitted (secs. 530(b)(1), (b)(2), (b)(4), (c)(1), (d)(2) and sec. 901 of Pub. L. No. 107-16)	12/31/10
56. Modified tax treatment of electing Alaska Native Settlement Trusts and their beneficiaries (sec. 646 and sec. 901 of Pub. L. No. 107-16)	12/31/10
57. Modified carryover basis rules for property acquired from a decedent who dies during 2010 <sup>27</sup> (secs. 1022, 1040, 6018, and 6716 and sec. 901 of Pub. L. No. 107-16)	12/31/10
58. Special rules for qualified small business stock (sec. 1202(a)(3))	12/31/10

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<sup>27</sup> Under the modified carryover basis rules in effect for decedents dying in 2010, an executor of an estate may increase, or “step-up,” the basis in property passing from the estate by \$1.3 million. This \$1.3 million amount may be increased for certain unused built-in losses and loss carryforwards. An additional basis increase of \$3 million is available for property passing to a surviving spouse. After 2010, pre-EGTRRA law applies and property acquired from a decedent will generally receive a fair market value, or “stepped-up,” basis. (Sec. 1014.)

<b>Provision (Code section)</b>	<b>Expiration Date</b>
59. Reduction in S corporation recognition period for built-in gains tax (sec. 1374(d)(7))	12/31/10
60. Authority to issue recovery zone economic development bonds and facility bonds (secs. 1400U-2(b) and 1400U-3(b))	12/31/10
61. Estate tax deduction for State death taxes paid <sup>28</sup> (secs. 2011, 2053, 2058, 2102, 2106, and 2604 and sec. 901 of Pub. L. No. 107-16)	12/31/10
62. Expansion and clarification of estate tax conservation easement rules (secs. 2031(c)(2) and (c)(8)(A)(i) and sec. 901 of Pub. L. No. 107-16)	12/31/10
63. Temporary repeal of the estate and generation-skipping transfer taxes (secs. 2210 and 2664 and sec. 901 of Pub. L. No. 107-16) <sup>29</sup>	12/31/10

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<sup>28</sup> Prior to 2005, an estate was allowed a credit for State death taxes paid. Sections 561-564 of EGTRRA phased down the allowable credit amount from years 2002 through 2004, before repealing the credit and replacing it with a deduction for State death taxes paid for estates of decedents dying after 2004.

<sup>29</sup> 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 through 2008 and \$3.5 million for 2009. The EGTRRA estate and gift tax provisions sunset for decedents dying and gifts made after December 31, 2010, and the estate and generation-skipping tax exemption amount scheduled to be in effect under pre-EGTRRA law (\$1 million for 2006 and later years) will apply. (Secs. 2010, 2505, 2631 and sec. 901 of Pub. L. No. 107-16.)

<b>Provision (Code section)</b>	<b>Expiration Date</b>
64. Reduction in the maximum gift tax rate to 35 percent <sup>30</sup> (sec. 2502 and sec. 901 of Pub. L. No. 107-16)	12/31/10
65. Treatment of certain transfers in trust as taxable gifts under section 2503 (sec. 2511(c) and sec. 901 of Pub. L. No. 107-16)	12/31/10
66. Repeal of the qualified family-owned business deduction (sec. 2057 and sec. 901 of Pub. L. No. 107-16)	12/31/10
67. 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) and sec. 901 of Pub. L. No. 107-16)	12/31/10
68. 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) and sec. 901 of Pub. L. No. 107-16)	12/31/10

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<sup>30</sup> Before repealing the estate and generation-skipping transfer taxes for decedents dying and gifts made in 2010, section 511 of EGTRRA reduced the maximum estate and gift tax rate from 55 percent to 50 percent for 2002, then phased down of the maximum estate and gift tax rate from 49 percent to 45 percent from 2002 through 2007. The maximum estate and gift tax rate remained at 45 percent from 2007 through 2009. Under EGTRRA, the gift tax rate is reduced to 35 percent for gifts made in 2010. The EGTRRA estate and gift tax provisions sunset for decedents dying and gifts made after December 31, 2010, and the maximum estate and gift tax rate in effect under pre-EGTRRA (55 percent) will apply. (Secs. 2001 and 2502.)

<b>Provision (Code section)</b>	<b>Expiration Date</b>
69. Expand from 90 days to 120 days the postponement of certain tax related deadlines in the case of Presidentially-declared disasters (sec. 7508A(a) and sec. 901 of Pub. L. No. 107-16)	12/31/10

### C. Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. FUTA surtax of 0.2 percent (sec. 3301(1))	6/30/11
2. Work opportunity tax credit (sec. 51(c)(4))	8/31/11
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))	9/30/11
b. Reduced rate of tax on partially exempt methanol or ethanol fuel (sec. 4041(m)) <sup>31</sup>	9/30/11
c. Tax on retail sale of heavy highway vehicles (sec. 4051(c))	9/30/11
d. Tax on heavy truck tires (sec. 4071(d))	9/30/11
e. Annual use tax on heavy highway vehicles (sec. 4481(f))	9/30/11
4. Leaking Underground Storage Tank Trust Fund financing rate (secs. 4041(d)(4) and 4081(d)(3))	9/30/11
5. Credit for electric drive motorcycles, three-wheeled vehicles, and low-speed vehicles (sec. 30(f))	12/31/11

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<sup>31</sup> 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.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
6. Conversion credit for plug-in electric vehicles (sec. 30B(i)(4))	12/31/11
7. Treatment of military basic housing allowances under low-income housing credit (sec. 142(d))	12/31/11
8. Disclosure of prisoner return information to the Federal Bureau of Prisons (sec. 6103(k)(10))	12/31/11

### D. Provisions Expiring in 2012

Provision (Code section)	Expiration Date
1. Qualified green buildings and sustainable design project bonds (sec. 142(l)(8))	9/30/12
2. Cellulosic biofuel producer credit (sec. 40(b)(6)(H))	12/31/12
3. Placed-in-service date for wind facilities eligible to claim electricity production credit (sec. 45(d))	12/31/12 <sup>32</sup>
4. Credit for production of Indian coal (sec. 45(e)(10)(A)(i))	12/31/12 <sup>33</sup>
5. Election to claim the energy credit in lieu of the electricity production credit for wind facilities (sec. 48(a)(5))	12/31/12 <sup>34</sup>
6. Credit for prior year minimum tax liability made refundable after period of years (sec. 53(e))	12/31/12
7. Discharge of indebtedness on principal residence excluded from gross income of individuals (sec. 108(a)(1)(E))	12/31/12

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<sup>32</sup> The placed-in-service date for renewable power facilities other than wind facilities is December 31, 2013.

<sup>33</sup> The placed-in-service date for Indian coal facilities is December 31, 2008.

<sup>34</sup> The expiration date with respect to renewable power facilities other than wind facilities is December 31, 2013.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
8. Special depreciation allowance for cellulosic biofuel plant property (sec. 168(l))	12/31/12

### E. Provisions Expiring in 2013

Provision (Code section)	Expiration Date
1. Determination of low-income housing credit rate (sec. 42(b)(2))	12/31/13
2. Placed-in-service date for facilities (other than wind facilities) eligible to claim the electricity production credit (sec. 45(d))	12/31/13 <sup>35</sup>
3. Election to claim the energy credit in lieu of the electricity production credit for renewable power facilities other than wind facilities (sec. 48(a)(5))	12/31/13 <sup>36</sup>
4. Three-year depreciation for race horses two years old or younger (sec. 168(e)(3)(a)(i)(I))	12/31/13
5. Placed-in-service date for partial expensing of certain refinery property (sec. 179C(c)(1)) <sup>37</sup>	12/31/13
6. Energy efficient commercial buildings deduction (sec. 179D(h))	12/31/13
7. Transfer of excess pension assets to retiree health accounts (sec. 420(b)(5))	12/31/13

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<sup>35</sup> The placed-in-service date for wind facilities is December 31, 2012.

<sup>36</sup> The expiration date with respect to wind facilities is December 31, 2012.

<sup>37</sup> The commencement-of-construction date for self-constructed property is December 31, 2009.

## F. 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)) <sup>38</sup>	9/30/14
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)) <sup>39</sup>	12/31/14
4. Automatic amortization extension for multiemployer defined benefit pension plans (sec. 431(d)(1)(C)) <sup>40</sup>	12/31/14

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<sup>38</sup> Related provisions for non-hydrogen fuel expire December 31, 2009.

<sup>39</sup> The related provision of section 30C for non-hydrogen refueling property expires December 31, 2010.

<sup>40</sup> 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) <sup>41</sup>	12/31/14
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

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<sup>41</sup> A corresponding provision, also expiring on December 31, 2014, is contained in section 305 of ERISA.

### G. 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)(D), 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

## H. Provisions Expiring in 2017

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

## I. Provisions Expiring in 2018

<b>Provision (Code section)</b>	<b>Expiration Date</b>
1. Authority to offset Federal income tax refunds to assist State collection of unemployment compensation debts resulting from fraud (sec. 6402(f))	9/30/18
2. Increase in amount of excise tax on coal (sec. 4121(e)(2))	12/31/18 <sup>42</sup>

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<sup>42</sup> 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.

## J. 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 2009-2013

### A. Temporary Disaster Relief Federal Tax Provisions Expiring in 2009

<b>Provision (Code section)</b>	<b>Expiration Date</b>
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)	5/01/09
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)	7/30/09 <sup>43</sup>
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)	8/27/09

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<sup>43</sup> 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.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
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	12/31/09
b. Expansion of the Hope and Lifetime Learning credits	12/31/09
c. Use of funds from retirement plans	12/31/09
d. Secretarial authority to make adjustments regarding taxpayer and dependent status	12/31/09
e. Additional personal exemption for housing displaced individuals	12/31/09
f. Exclusion for certain cancellations of indebtedness	12/31/09
g. Education tax benefits	12/31/09

<b>Provision (Code section)</b>	<b>Expiration Date</b>
5. National disaster relief:	
a. Waiver of certain mortgage revenue bond requirements following Federally declared disasters (sec. 143(k))	12/31/09
b. Losses attributable to Federally declared disasters (sec. 165(h)(3))	12/31/09
c. Special depreciation allowance for qualified disaster property (sec. 168(n))	12/31/09
d. Net operating losses attributable to Federally declared disasters (sec. 172(b)(1)(J))	12/31/09
e. Increased expensing for qualified disaster assistance property (sec. 179(e))	12/31/09
f. Expensing of qualified disaster expenses (sec. 198A)	12/31/09
6. New York Liberty Zone: special depreciation allowance for nonresidential real property and residential rental property (sec. 1400L(b)(2)(A))	12/31/09
7. New York Liberty Zone: tax-exempt bond financing (sec. 1400L(d)(2)(D))	12/31/09
8. Increase in rehabilitation credit for structures located in the Gulf Opportunity Zone (sec. 1400N(h))	12/31/09

Provision (Code section)	Expiration Date
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 <sup>44</sup>	12/31/09
b. Expensing for demolition and clean-up costs	12/31/09
c. Treatment of net operating losses attributable to disaster losses	12/31/09

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<sup>44</sup> The placed-in-service date is December 31, 2008 for property other than nonresidential real property and residential rental property.

**B. Temporary Disaster Relief Federal Tax Provisions Expiring in 2010**

<b>Provision (Code section)</b>	<b>Expiration Date</b>
1. Acceleration of income tax benefits for charitable cash contributions for relief of victims of earthquake in Haiti (Pub. L. No. 111-126)	2/28/10
2. Tax-exempt bond financing for the Gulf Opportunity Zone (sec. 1400N(a))	12/31/10
3. Advance refunding of certain tax-exempt bonds (sec. 1400N(b))	12/31/10
4. 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))	12/31/10
5. Placed-in-service date for additional depreciation for specified Gulf Opportunity Zone extension property (sec. 1400N(d)(6))	12/31/10 <sup>45</sup>
6. Treatment of residences located in the Gulf Opportunity Zone, the Rita GO Zone, or the Wilma GO Zone as targeted area residences for purposes of mortgage revenue bond rules (sec. 1400T)	12/31/10

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<sup>45</sup> Certain personal property may qualify if placed in service within 90 days following December 31, 2010.

<b>Provision (Code section)</b>	<b>Expiration Date</b>
7. Waiver of first-time homebuyer rule for qualified Hurricane Katrina residences financed with mortgage revenue bonds (sec. 104 of Pub. L. No. 109-135)	12/31/10
8. Tax relief for areas damaged by 2008 Midwestern severe storms, tornados and flooding (sec. 702 of Division C of Pub. L. No. 110-343)	
a. Low-income housing tax credit relief	12/31/10
b. Expensing for demolition and clean-up costs	12/31/10
c. Extension of expensing for environmental remediation costs	12/31/10
d. Special rules for mortgage revenue bonds	12/31/10
9. Low-income housing tax relief for areas damaged by Hurricane Ike in 2008 (sec. 704 of Division C of Pub. L. No. 110-343)	12/31/10

### C. Temporary Disaster Relief Federal Tax Provisions Expiring in 2011

Provision (Code section)	Expiration Date
1. 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. Increase in rehabilitation credit	12/31/2011
b. Treatment of net operating losses attributable to disaster losses	12/31/2011

**D. Temporary Disaster Relief Federal Tax Provisions Expiring in 2012**

<b>Provision (Code section)</b>	<b>Expiration Date</b>
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

## **E. Temporary Disaster Relief Federal Tax Provisions Expiring in 2013**

<b>Provision (Code section)</b>	<b>Expiration Date</b>
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