

TABLE OF EXPIRATION DATES

This section lists tax provisions that expired in 2021, will expire in 2022 to 2029, or have recently been made permanent. **Figure 15.1** is based on a list prepared by the staff of the Joint Committee on Taxation.

Certain provisions terminate on dates that refer to a taxpayer's tax 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 tax years [LIST OF EXPIRING FEDERAL TAX PROVISIONS 2021-2029, January 27, 2021, JCX-1-21].

The first column of Figure 15.1 lists the Internal Revenue Code section for each provision, in numerical order. The second column briefly describes the provision. The last column reports the date the provision expired or will expire, or says "None" if there is no sunset date.

FIGURE 15.1 Expiration Dates of Tax Provisions

I.R.C. Section	Description	Expiration Date
1(j)	Modification of individual income tax rates	2025
21, 129	Enhanced child and dependent care credit and exclusion	2021
24	Child tax credit: Increased credit amount, increased refundable amount, reduced earned income threshold, modification of identification requirements	2025
24	Child tax credit: Increased age limit, increased credit amount, fully refundable	2021
25B	ABLE account contributions eligible for saver's credit	2025
25C	Credit for nonbusiness energy property	2021
25D	Credit for residential energy property	2023
30B	Alternative motor vehicle credit for qualified fuel cell motor vehicles	2021
30C	Alternative fuel vehicle refueling property credit	2021
30D	Qualified plug-in electric drive motor vehicle credit for two-wheeled vehicles	2021
32	Earned income tax credit: Expanded eligibility and amounts	2021
35(b)	Health coverage tax credit	2021
40(b)(6)	Second-generation biofuel producer credit	2021
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
45(d), 48(a)(5)	Beginning of construction date for wind renewable power facilities	2021
45(e)(10)	Credit for production of Indian coal	2021
45A	Indian employment tax credit	2021
45D	New markets tax credit	2025
45G(a)	Railroad track maintenance credit (50% rate)	2022
45L	Credit for constructing new energy-efficient homes	2021
45N	Mine rescue team training credit	2021
45S	Employer credit for paid family and medical leave	2025
48(a)(2)	Beginning of construction date for increased credit for business solar energy property	2023

I.R.C. Section	Description	Expiration Date
48(a)(3)(A)	Geothermal heat pump, heat and power property, and small wind property credit	2023
48(a)(3)(A)	Credit for hybrid solar lighting system property	2023
48(c)(1)(D)	Credit for qualified fuel cell and stationary microturbine power plant property	2023
51	Work opportunity tax credit	2025
55	Increase in exemption amount and phaseout threshold of individual AMT	2025
63	Increase in standard deduction for individuals	2025
67(g)	Suspension of miscellaneous itemized deduction	2025
68(f)	Suspension of limitation on itemized deductions	2025
108	COD income exclusion for discharge of principal residence debt	2025
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
127	Exclusion for certain employer payments of student loans	2025
132(f)(8)	Suspension of exclusion for reimbursement of bicycle commuting	2025
132(g)(2)	Suspension of exclusion for moving expense reimbursement	2025
139B	Exclusions for qualified state or local tax benefits and qualified reimbursement payments provided to members of qualified volunteer emergency response organizations and qualified reimbursements	None
151(d)(5)	Suspension of deduction for personal exemptions	2025
163(h)(3)(E)	Mortgage insurance premium deduction as qualified residence interest	2021
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)(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	2021
168(e)(3)(B) and 48	5-year cost recovery for certain energy property	2023
168(i)(15)(D)	7-year recovery period for motorsports entertainment complexes	2025
168(j)	Accelerated depreciation for Indian reservation property	2021
168(k), 460	Additional first-year depreciation (bonus depreciation) and expansion of definition of eligible property to include used property	2026/2027
168(k)(5)	Election of additional depreciation for certain plants bearing fruits and nuts	2026
170(b)(1)(G)	Increased percentage limitation on cash contributions to public charities	2025
170(p)	Charitable contribution deductible by non-itemizers	2021
179D(h)	Energy-efficient commercial buildings deduction	None
181	Special expensing rules for film and television productions	2025
199A	Qualified business income deduction	2025
213(f)	7.5%-of-adjusted-gross-income (AGI) floor for individuals age 65 and older for medical expenses	None
217(k)	Suspension of deduction for moving expenses	2025

I.R.C. Section	Description	Expiration Date
263A(d)(2)	Expensing of certain costs of replanting citrus plants lost by reason of casualty	12/22/2027
274	100% deduction for business meal food and beverage expenses, including any carryout or delivery meals, provided by a restaurant	2022
274(o)	Deductibility of employer de minimis meals and related eating facility, and meals for the convenience of the employer	2025
420	Transfer of excess pension assets to retiree health and life insurance accounts	2025
461(l)	Limitation on excess business losses of noncorporate taxpayers	2025
529	Rollovers from qualified tuition programs to ABLE accounts	2025
529A	Increased contributions limit for ABLE accounts	2025
954(c)(6)	Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules	2025
1391, 1394, 1396, 1397	Empowerment zone tax incentives	2025
1400Z	Election to invest capital gains in an opportunity zone	2026
2010	Increase in estate and gift tax exemption	2025
3131	Payroll credit for paid sick leave	2021
3132	Payroll credit for paid family leave	2021
3134	Employee retention and rehiring tax credit	2021
4041, 4081	All but 4.3¢ per gallon of 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	2021
4261	Domestic and international air passenger ticket taxes and ticket tax exemption for aircraft in fractional ownership aircraft programs	9/30/2023
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	2025
5001, 5041, 5051	Reduction of excise taxes for beer, wine, and distilled spirits	None
6426, 6427	Excise tax credits and outlay payments for alternative fuels and alternative fuel mixtures	2021
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
Pub. L. No. 109-432, § 119*	American Samoa economic development credit	2021

I.R.C. Section	Description	Expiration Date
Pub. L. No. 116-136, as amended, § 2205*	Modification of limitation on charitable contributions	2021
Pub. L. No. 116-260, § 214*	Special rule for health and dependent care flexible spending arrangements	2021
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4043	Surtax on fuel used in aircraft in a fractional ownership program	9/30/2023
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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
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*This provision was not included in the Internal Revenue Code.