

The following table represents the expiring, or expired, business and individual provisions in the tax code. The items highlighted in yellow represent the expiring provisions that were a result of the Tax Cuts and Jobs Act of 2017 and the items highlighted in blue represent expiring provisions that were a result of the Further Consolidated Appropriations Act, 2020. Items highlighted in green represent expiring provisions that were a result of the Coronavirus Aid, Relief, and Economic Security Act.

Phaseout Date	Business	Individual
December 31, 2020	<ul style="list-style-type: none"> • Placed-in-service date for nuclear production credit • Black Lung Disability Trust Fund excise tax rate • Indian employment credit • Mine rescue team training credit • Three-year recovery period for race horses • Seven-year recovery period for motorsports entertainment facilities • Accelerated depreciation for Indian reservation business property • Film, television, and live theatrical expensing • Empowerment zone tax incentives • American Samoa economic development credit • Second generation biofuel producer credit • Construction of new energy efficient homes credit • Qualified fuel cell motor vehicles • Alternative fuel vehicle refueling property • Beginning-of-construction date for non-wind renewable power production tax credit (investment tax credit election for eligible technologies also extended through end of 2020) • Beginning-of-construction date for wind facility production tax credit (investment tax credit election for wind also extended through end of 2020) • Indian coal production credit • Second generation biofuel plant special depreciation allowance 	<ul style="list-style-type: none"> • Discharge of indebtedness on principal residence • Treatment of premiums for mortgage insurance as qualified residence interest • Medical expense deduction AGI floor • Tuition and related expenses deduction • Two-wheeled plug-in electric vehicles • Health insurance credit • Nonbusiness energy property • Increased charitable contribution limitation • Exclusion from gross income for employer payments of student loans

	<ul style="list-style-type: none"> • Energy efficient commercial building deduction • Special rule for sales by an electric utility to implement FERC restructuring policy • Alternative fuel and alternative fuel mixture incentives • Oil Spill Liability Trust Fund financing rate • New markets tax credit • Credit to employers providing family and medical leave • Work opportunity tax credit • CFC look-through • Craft beverage modernization provisions • Employee retention tax credit • Net operating loss carryback • Excess business loss deduction for non-corporate taxpayers • Business interest deduction limitation relief 	
<p>December 31, 2021</p>	<ul style="list-style-type: none"> • EBITDA addback for business interest limitation • Research and expenditure amortization • Beginning-of-construction date for solar property • Geothermal heat pump, combined heat and power, and small wind credit • Hybrid solar lighting system property credit • Fuel cell and stationary microturbine credit • Five-year recovery period for certain energy property • Rum cover excise tax 	<ul style="list-style-type: none"> • Residential energy property credit
<p>December 31, 2022</p>	<ul style="list-style-type: none"> • Highway Trust Fund excise taxes (all except annual use tax on heavy highway vehicles) (expire September 30, 2022) • Leaking Underground Storage Tank Trust Fund financing rate • Short-line railroad credit • Biodiesel and renewable diesel income tax and excise tax credits 	

December 31, 2023	<ul style="list-style-type: none"> Beginning-of-construction date for carbon sequestration facilities Airport and Airway Trust Fund excise taxes Highway Trust Fund annual use tax on heavy highway vehicles 	
December 31, 2025	<ul style="list-style-type: none"> BEAT increased to 12.5 percent from 10 percent 20 percent passthrough business deduction Foreign-derived intangible income and GILTI deduction reduced Disallowance of active business passthrough losses 	<ul style="list-style-type: none"> Tax rate brackets Increased standard deduction Repeal of deduction for personal exemptions Modification of child tax credit Require valid SSN for child tax credit Limitation of itemized deductions for SALT, mortgage interest, certain miscellaneous expenses Increase in charitable contribution limit Repeal of overall limitation on itemized deductions Repeal exclusion for employer-provided qualified moving expenses Repeal of deduction for moving expenses Limitation on wagering losses Estate tax exemption increase AMT exemption amount increase increase Increased contributions to ABLÉ accounts Rollovers from 529 accounts to ABLÉ accounts Treatment of student loans discharged on death or disability Treatment of certain individuals performing services in the Sinai Peninsula of Egypt
December 31, 2026	<ul style="list-style-type: none"> Bonus depreciation (Note: bonus depreciation begins phasing down by 20 percent each year beginning with property placed in service after December 31, 2022) 	
December 22, 2027	<ul style="list-style-type: none"> Expensing of costs of replacing citrus plants 	

September 30, 2029		<ul style="list-style-type: none">• Health insurance policy fee• Self-insurance health plan fee
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