

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.

Phaseout Date	Business	Individual
December 31, 2017	<ul style="list-style-type: none"> • Mine safety equipment expensing 	
December 31, 2018		
December 31, 2019		
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 	<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

	<ul style="list-style-type: none"> • Second generation biofuel plant special depreciation allowance • 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 • Craft beverage modernization provisions • CFC look-through 	
December 31, 2021	<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
December 31, 2022	<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 	

	<ul style="list-style-type: none"> • 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 ABLE accounts • Rollovers from 529 accounts to ABLE 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