

A. Provisions Expired in 2021

Provision (Code section)	Expiration Date
1. Refundability and enhancement of child and dependent care tax credit (sec. 21(g))	12/31/21
2. Child tax credit: Increased credit amount (subject to lower phaseout thresholds), credit for 17-year-olds, fully refundable credit with no earned income phase-in, and safe harbor for excess advance payments (sec. 24(i) and (j))	12/31/21
3. Credit for certain nonbusiness energy property (sec. 25C(g))	12/31/21
4. Credit for qualified fuel cell motor vehicles (sec. 30B(k)(1))	12/31/21
5. Credit for alternative fuel vehicle refueling property (sec. 30C(g))	12/31/21
6. Credit for two-wheeled plug-in electric vehicles (sec. 30D(g)(3)(E)(ii))	12/31/21
7. Earned income tax credit: Special rules for individuals without qualifying children (sec. 32(n))	12/31/21
8. Credit for health insurance costs of eligible individuals (sec. 35(b)(1)(B))	12/31/21
9. Premium assistance credit special rule for individuals who receive unemployment compensation (sec. 36B(g))	12/31/21
10. Second generation biofuel producer credit (sec. 40(b)(6)(J))	12/31/21

Provision (Code section)	Expiration Date
11. Increase in State low-income housing tax credit ceiling (sec. 42(h)(3)(I))	12/31/21
12. Beginning-of-construction date for renewable power facilities eligible to claim the renewable electricity production credit or investment credit in lieu of the production credit (secs. 45(d) and 48(a)(5)) ²	12/31/21
13. Credit for production of Indian coal (sec. 45(e)(10)(A))	12/31/21
14. Indian employment credit (sec. 45A(f))	12/31/21
15. Credit for construction of new energy efficient homes (sec. 45L(g))	12/31/21
16. Mine rescue team training credit (sec. 45N(e))	12/31/21
17. Increase in exclusion for employer-provided dependent care assistance (sec. 129(a)(2)(D))	12/31/21
18. Treatment of premiums for certain qualified mortgage insurance as qualified residence interest (sec. 163(h)(3)(E)(iv))	12/31/21
19. Computation of adjusted taxable income without regard to any deduction allowable for depreciation, amortization, or depletion for purposes of the limitation on business interest (sec. 163(j)(8)(A)(v))	12/31/21

² December 31, 2025, in the case of investment credits for offshore wind facilities.

Provision (Code section)	Expiration Date
20. Three-year recovery period for racehorses two years old or younger (sec. 168(e)(3)(A))	12/31/21
21. Accelerated depreciation for business property on an Indian reservation (sec. 168(j)(9))	12/31/21
22. Charitable contributions deductible by non-itemizers (sec. 170(p))	12/31/21
23. Payroll tax credit for paid sick leave (sec. 3131(h)) ³	9/30/21
24. Payroll tax credit for paid family leave (sec. 3132(h)) ⁴	9/30/21
25. Employee retention and rehiring tax credit (sec. 3134(n)) ⁵	9/30/21
26. Black Lung Disability Trust Fund: Increase in excise tax on coal (sec. 4121(e)(2))	12/31/21
27. Incentives for alternative fuel and alternative fuel mixtures:	
a. Excise tax credits and outlay payments for alternative fuel (secs. 6426(d)(5) and 6427(e)(6)(C))	12/31/21

³ The provision applies to wages paid with respect to the period beginning April 1, 2021, and ending September 30, 2021.

⁴ The provision applies to wages paid with respect to the period beginning April 1, 2021, and ending September 30, 2021.

⁵ December 31, 2021, in the case of wages paid by an eligible employer which is a recovery startup business.

Provision (Code section)	Expiration Date
b. Excise tax credits for alternative fuel mixtures (sec. 6426(e)(3))	12/31/21
28. 2021 recovery rebates to individuals (sec. 6428B)	12/31/21
29. Advance payment of child tax credit (sec. 7527A(f))	12/31/21
30. 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))	12/31/21
31. American Samoa economic development credit (sec. 119 of Public Law 109-432, as amended)	12/31/21
32. Modification of limitation on charitable contributions (sec. 2205 of Public Law 116-136, as amended)	12/31/21
33. Prevention of partial plan termination (sec. 209 of Division EE of Public Law 116-260) ⁶	12/31/21
34. Special rule for health and dependent care flexible spending arrangements (sec. 214 of Division EE of Public Law 116-260)	12/31/21
35. Premium assistance for COBRA continuation coverage (sec. 9501 of Public Law 117-2)	9/30/21

⁶ The provision applies to plan years that include the period beginning March 13, 2020, and ending March 31, 2021.

Provision (Code section)	Expiration Date
36. Earned income credit special rule for determining earned income (sec. 9626 of Public Law 117-2)	12/31/21
37. Credit for sick leave for certain self-employed individuals (sec. 9642 of Public Law 117-2)	9/30/21
38. Credit for family leave for certain self-employed individuals (sec. 9643 of Public Law 117-2)	9/30/21
39. Temporary extension of the funding improvement and rehabilitation periods for multiemployer pension plans in critical and endangered status for 2020 or 2021 (sec. 9702 of Public Law 117-2) ⁷	12/31/21
40. Adjustments to funding standard account rules (sec. 9703 of Public Law 117-2) ⁸	12/31/21

⁷ The provision applies to plan years beginning in 2020 and 2021.

⁸ The provision applies to the first two plan years ending after February 29, 2020.