

# THESE ARE TAX PROVISIONS THAT EXPIRE UNLESS CHANGED OR EXTENDED

## 2025 Provisions

Section	
1(j)	Modification of individual income tax rates
24	Child tax credit: increased credit amount increased threshold limit, partial credit for other children, increased refundable amount, lower earned income threshold, SSN required
25B	ABLE account contributions eligible for saver's credit
36B	Premium assistance credit enhancements
45D	New Markets tax credit
45S	Employer credit for paid family and medical leave
51	Work Opportunity tax credit
55	Increase in exemption amount and phaseout threshold of individual AMT
63	Increase in standard deduction for individuals
67(g)	Suspension of miscellaneous itemized deduction
68(f)	Suspension of limitation on itemized deductions
108(a)	COD income exclusion for discharge of principal residence debt
108(f)(5)	Tax exemption for student loan discharges because of death or disability
112	Treatment of certain individuals performing services in the Sinai Peninsula of Egypt
127	Exclusion for certain employer payment of student loans
132(f)(8)	Suspension of exclusion for reimbursement of bicycle commuting
132(g)(2)	Suspension of exclusion for moving expense reimbursement
151(d)(5)	Suspension of deduction for personal exemptions
163(h)(3)(F)	Limitation on deduction for qualified residence interest; suspension for deduction for home equity interest
164(b)(6)	Limitation on deduction for state, local, etc., taxes
165(h)	Personal casualty losses limited to federally declared disaster areas
165(d)	Modification of rules relating to computation of wagering losses
168(I)(15)(D)	7-year recovery period for motorsports entertainment complexes
170(b)(1)(G)	Increased percentage limitation on cash contributions to public charities
181	Special expensing rules for film and television productions
199A	Qualified business income deduction
217(k)	Suspension of deduction for moving expenses
274(o)	Deductibility of employer de minimis meals and related eating facility, and meals for the convenience of the employer
529	Rollovers from qualified tuition programs to ABLE accounts
529A	Increased contributions limit for ABLE accounts
95(c)(6)	Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules
1391, 1394, 1396, 1397	Empowerment zone tax incentives
2010	Increase in estate and gift tax exemption

4610 Oil Spill Liability Trust Fund financing rate

## **2026 Provisions**

168(k). 460 Additional first-year depreciation (bonus depreciation)

168(k)(5) Election of additional depreciation for certain plants bearing fruit and nuts

All other provisions passed by the TCJA act will remain in effect until 2028 unless changes are made by the government