

Provisions Expiring in 2025

Provision	Code Section	Expiration Date
1. Modification of individual income tax rates	(sec. 1(j))	12/31/25
2. Child tax credit: Increased credit amount, increased refundable amount, reduced earned income threshold, and modification of identification requirements	(sec. 24(h))	12/31/25
3. Premium assistance credit enhancements	(sec. 36B(b)(3)(A)(iii) and (c)(1)(E))	12/31/25
4. New markets tax credits <i>Subject to a carryover. No amount may be carried to any calendar year after 2030. Sec. 45D(f)(3).</i>	(sec. 45D(f)(1))12	12/31/25
5. Employer credit for paid family and medical leave	(sec. 45S(ii))	12/31/25
6. Work opportunity credit	(sec. 51(c)(4))	12/31/25
7. Increase in exemption amount and phaseout threshold of individual AMT	(sec. 55)	12/31/25
8. Rate on modified taxable income and treatment of credits in the calculation of base erosion minimum tax amount	(sec. 59A(b)(2))	12/31/25
9. Increase in standard deduction of individuals	(sec. 63(c)(7))	12/31/25
10. Suspension of miscellaneous itemized deduction	(sec. 67(g))	12/31/25
11. Suspension of limitation on itemized deductions	(sec. 68(f))	12/31/25



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12. Exclusion from gross income of discharge of indebtedness on principal residence	(sec. 108(a)(1)(E))	12/31/25
13. Special rule for certain discharges of student loans	(sec. 108(f)(5))	12/31/25
14. Exclusion for certain employer payments of student loans	(sec. 127(c)(1)(B))	12/31/25
15. Suspension of exclusion for reimbursement of bicycle commuting	(sec. 132(f)(8))	12/31/25
16. Suspension of exclusion for moving expense reimbursement	(sec. 132(g)(2))	12/31/25
17. Suspension of deduction for personal exemptions	(sec. 151(d)(5))	12/31/25
18. Limitation on deduction for qualified residence interest, suspension of deduction for home equity interest	(sec. 163(h)(3)(F))	12/31/25
19. Limitation on deduction for State, local, etc., taxes	(sec. 164(b)(6))	12/31/25
20. Personal casualty losses limited to Federally declared disaster areas	(sec. 165(h)(5))	12/31/25
21. Modification of rules relating to computation of wagering losses	(sec. 165(d))	12/31/25
22. Seven-year recovery period for motorsports entertainment complexes	(sec. 168(e)(3)(C)(ii) and (i)(15)(D))	12/31/25
23. Increase in percentage limitation on cash contributions to public charities	(sec. 170(b)(1)(G))	12/31/25

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<p>24. Special expensing rules for certain film, television, and live theatrical productions</p> <p><i>Qualified film, television, and live theatrical productions (as defined in section 181(d) and (e)) are eligible for the additional first-year depreciation allowance under section 168(k) if (1) acquired and placed in service after September 27, 2017, and before January 1, 2027, and (2) a deduction otherwise would have been allowable under section 181 without regard to the dollar limitation or termination of that section. See sec. 168(k)(2)(A)(i)(IV) and (V).</i></p>	(sec. 181(g))13	12/31/25
25. Qualified business income deduction	(sec. 199A(i))	12/31/25
26. Suspension of deduction for moving expenses	(sec. 217(k))	12/31/25
27. Deduction percentages for foreign-derived intangible income and global intangible low-taxed income	(sec. 250(a)(3))	12/31/25
28. Deductibility of employer de minimis meals and related eating facility, and meals for the convenience of the employer	(sec. 274(o))	12/31/25
29. ABLE accounts (sec. 529A):		
a. Contributions eligible for saver's credit	(sec. 25B(d)(1)(D))	12/31/25
b. Rollovers from qualified tuition programs permitted	(sec. 529(c)(3)(C)(i)(III))	12/31/25
c. Increase in contributions limit	(sec. 529A(b)(2)(B))	12/31/25

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30. Look-through treatment of payments between related controlled foreign corporations under the foreign personal holding company rules	(sec. 954(c)(6)(C))	12/31/25
31. Empowerment zone tax incentives. <i>The empowerment zone tax incentives may expire before December 31, 2025, if a State or local government provides for an earlier termination date.</i>		
a. Designation of an empowerment zone and of additional empowerment zones	(sec. 1391(d)(1)(A)(i) and (h)(2))	12/31/25
b. Empowerment zone tax-exempt bonds	(secs. 1394 and 1391(d)(1)(A)(i))	12/31/25
c. Empowerment zone employment credit	(secs. 1396 and 1391(d)(1)(A)(i))	12/31/25
32. Increase in estate and gift tax exemption	(sec. 2010(c)(3)(C))	12/31/25
33. Oil Spill Liability Trust Fund financing rate	(sec. 4611(f)(2))	12/31/25
34. Treatment of certain individuals performing services in the Sinai Peninsula of Egypt	(sec. 11026 of Public Law 115-97)	12/31/25