Effects of Extending Tax Provisions Scheduled to Expire Before 2020

(Billions of dollars)

Provisions that Expired in 2009 Timber Provisions 5/23/09 0.1		Expiration												Total 2011
Timber Provisions 5/23/09 -0.1 <td< th=""><th>Tax Provision</th><th>Date</th><th>2010</th><th>2011</th><th>2012</th><th></th><th>-</th><th></th><th></th><th>-</th><th>2018</th><th>2019</th><th>2020</th><th>202</th></td<>	Tax Provision	Date	2010	2011	2012		-			-	2018	2019	2020	202
Reduce Casualty Losses Later 73/0709 *						Provis	sions tha	at Expire	ed in 20)9				
Compensated by Relief Grants 7/30/09 *		5/23/09	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-1.3
Computational by Neuronal Values 12/31/09 * <td>Reduce Casualty Losses Later</td> <td></td>	Reduce Casualty Losses Later													
Bankrupty 12/31/09 *	Compensated by Relief Grants	7/30/09	*	*	*	*	*	*	*	*	*	*	*	,
Definition 12/31/09 -0.3 -2.2 -2.1 -2.2 -2.3 -2.3 -2.4<	Additional IRA Contributions in													
Property Taxes 12/31/09 0.3 -2.2 -2.1 -2.2 -2.3 -2.4 -2	Bankruptcy	12/31/09	*	*	*	*	*	*	*	*	*	*	*	-0.1
American Samoa Economic Development Credit 12/31/09 * <	Additional Standard Deduction for													
Development Credit 12/31/09 * <td>Property Taxes</td> <td>12/31/09</td> <td>-0.3</td> <td>-2.2</td> <td>-2.1</td> <td>-2.2</td> <td>-2.2</td> <td>-2.3</td> <td>-2.3</td> <td>-2.4</td> <td>-2.4</td> <td>-2.4</td> <td>-2.4</td> <td>-23.0</td>	Property Taxes	12/31/09	-0.3	-2.2	-2.1	-2.2	-2.2	-2.3	-2.3	-2.4	-2.4	-2.4	-2.4	-23.0
Bit Subject Bit Subject Basis Adjustment of S Corporate Stock for Donations 12/31/09 * * * • 0.1 -0.1	American Samoa Economic													
Stock for Donations 12/31/09 *	Development Credit	12/31/09	*	*	*	*	*	*	*	*	*	*	*	-0.2
Biodiesel and Renewable Diesel Credits 12/31/09 -0.7 -1.2 -1.3 -1.2 -1.2 -1.2 -1.2 -1.2 -1.3 -1.3 -1.3 -1.3 -1.3 -1.3 -1.3 -1.3 -1.3 -1.3 -1.3 -1.2 -1.2 -1.2 -1	Basis Adjustment of S Corporate													
Credits 12/31/09 -0.7 -1.2 -1.3 <td>Stock for Donations</td> <td>12/31/09</td> <td>*</td> <td>*</td> <td>*</td> <td>*</td> <td>-0.1</td> <td>-0.1</td> <td>-0.1</td> <td>-0.1</td> <td>-0.1</td> <td>-0.1</td> <td>-0.1</td> <td>-0.6</td>	Stock for Donations	12/31/09	*	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.6
Brownfields Remediation Expensing 12/31/09 -0.2 -0.3 -0.3 -0.3 -0.3 -0.2 -0.1 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0	Biodiesel and Renewable Diesel													
Clean Energy Renewable Bonds 12/31/09 *	Credits	12/31/09	-0.7	-1.2	-1.3	-1.3	-1.3	-1.3	-1.3	-1.3	-1.3	-1.3	-1.2	-12.8
Contributions of Book Inventory 12/31/09 *	Brownfields Remediation Expensing	12/31/09	-0.2	-0.3	-0.3	-0.3	-0.3	-0.3	-0.2	-0.2	-0.2	-0.2	-0.2	-2.0
Contributions of Food Inventory 12/31/09 * -0.1 <td>Clean Energy Renewable Bonds</td> <td>12/31/09</td> <td>*</td> <td>ł</td>	Clean Energy Renewable Bonds	12/31/09	*	*	*	*	*	*	*	*	*	*	*	ł
Corporate Contributions of Computers to Schools 12/31/09 -0.1 -0.2 -0.2 -0.2 -0.3 -0.2 <td>Contributions of Book Inventory</td> <td>12/31/09</td> <td>*</td> <td>*</td> <td>*</td> <td>*</td> <td>*</td> <td>*</td> <td>*</td> <td>*</td> <td>-0.1</td> <td>-0.1</td> <td>-0.1</td> <td>-0.4</td>	Contributions of Book Inventory	12/31/09	*	*	*	*	*	*	*	*	-0.1	-0.1	-0.1	-0.4
Corporate Contributions of Computers to Schools 12/31/09 -0.1 -0.2 -0.2 -0.2 -0.3 -0.2 <td></td> <td>12/31/09</td> <td>*</td> <td>-0.1</td> <td>-1.(</td>		12/31/09	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-1.(
Computers to Schools 12/31/09 -0.1 -0.2 -0.2 -0.2 -0.2 -0.3 -	-													
Credit for Certain Diesel Fuel Production 12/31/09 *		12/31/09	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.3	-0.3	-0.3	-0.3	-0.3	-2.5
Production 12/31/09 *	•													
Credit for Coke Production 12/31/09 *		12/31/09	*	*	*	*	*	**	**	**	**	**	**	*
Credit for Electricity from Biomass 12/31/09 -0.2			*	*	*	*	*	*	*	*	*	*	*	-0.2
Credit for Energy-Efficient Homes 12/31/09 * * -0.1 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 <td></td> <td></td> <td>-0.2</td> <td>-2.3</td>			-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-2.3
Credit for Maintaining Railroad Tracks 12/31/09 -0.1 -0.2 -0.3 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0														-0.8
Tracks 12/31/09 0.1 0.2 0.3		12/ 51/ 07			0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Credit for R&E 12/31/09 -2.2 -3.8 -4.5 -5.2 -5.9 -6.6 -7.2 -7.8 -8.5 -9.1 -9.8 -6 Deduction for Domestic Production in Puerto Rico 12/31/09 -0.1 -0.2 -0.2 -0.2 -0.2 -0.2 -0.3 -0.5 -		12/31/00	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-1.7
Deduction for Domestic Production 12/31/09 -0.1 -0.2 -0.2 -0.2 -0.3 -0.5 -0														-68.3
in Puerto Rico 12/31/09 -0.1 -0.2 -0.2 -0.2 -0.3 -0.6 -0.6 -0.6 -0.6 -0.6 -0.6 -0.6 -0.6 -0.6 -0.6 -0.6 -0.6 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.5 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -		12/ 31/ 07	2.2	5.0	ч.5	5.2	5.7	0.0	7.2	7.0	0.5	7.1	2.0	00
Deduction for Qualified Education Expenses 12/31/09 -0.1 -0.7 -0.6 -0.2 <td< td=""><td></td><td>19/21/00</td><td>0.1</td><td>0.2</td><td>0.2</td><td>0.2</td><td>0.2</td><td>0.2</td><td>0.2</td><td>0.2</td><td>0.2</td><td>0.2</td><td>0.2</td><td>-2.5</td></td<>		19/21/00	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-2.5
Expenses 12/31/09 -0.1 -0.7 -0.6 -0.2 <td></td> <td>12/ 31/ 09</td> <td>-0.1</td> <td>-0.2</td> <td>-0.2</td> <td>-0.2</td> <td>-0.2</td> <td>-0.2</td> <td>-0.5</td> <td>-0.5</td> <td>-0.5</td> <td>-0.5</td> <td>-0.5</td> <td>-2.0</td>		12/ 31/ 09	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.5	-0.5	-0.5	-0.5	-0.5	-2.0
Deduction for Teachers' Classroom Expenses 12/31/09 * -0.2 -0		10/21/00	0.1	0.7	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0 5	0 5	-6.(
Expenses 12/31/09 * -0.2	•	12/31/09	-0.1	-0.7	-0.0	-0.0	-0.0	-0.0	-0.0	-0.0	-0.0	-0.5	-0.5	-0.0
Deduction of State and Local Sales Taxes 12/31/09 -0.4 -2.5 -2.9 -3.0 -3.1 -3.3 -3.4 -3.5 -3.6 -3.7 -3 Depreciation for Business Property on Indian Reservations 12/31/09 -0.1 -0.3 -0.4 -0.4 -0.4 -0.3 -0.2		10/21/00	L.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales Taxes 12/31/09 -0.4 -2.5 -2.9 -3.0 -3.1 -3.3 -3.4 -3.5 -3.6 -3.7 -3 Depreciation for Business Property on Indian Reservations 12/31/09 -0.1 -0.3 -0.4 -0.4 -0.3 -0.3 -0.2	•	12/31/09	^	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-2.2
Depreciation for Business Property on Indian Reservations 12/31/09 -0.1 -0.3 -0.4 -0.4 -0.3 -0.3 -0.2		10 (01 (00		0.5								2.4	0.7	20
Property on Indian Reservations 12/31/09 -0.1 -0.3 -0.4 -0.4 -0.3 -0.3 -0.2		12/31/09	-0.4	-2.5	-2.9	-3.0	-3.1	-3.3	-3.3	-3.4	-3.5	-3.6	-3./	-32.4
Depreciation of Leasehold and Restaurant Equipment 12/31/09 -0.1 -0.5 -1.5 -2.0 -2.7 -3.3 -4.0 -4.6 -5.3 -5.1 -2 Depreciation Period for Motor -2 -0.1 -0.5 -0.9 -1.5 -2.7 -3.3 -4.0 -4.6 -5.3 -5.1 -2	-													
Restaurant Equipment 12/31/09 -0.1 -0.5 -0.9 -1.5 -2.0 -2.7 -3.3 -4.0 -4.6 -5.3 -5.1 -2 Depreciation Period for Motor		12/31/09	-0.1	-0.3	-0.4	-0.4	-0.4	-0.3	-0.3	-0.2	-0.2	-0.2	-0.2	-3.1
Depreciation Period for Motor	-													
·		12/31/09	-0.1	-0.5	-0.9	-1.5	-2.0	-2.7	-3.3	-4.0	-4.6	-5.3	-5.1	-29.9
Tracks 12/31/09 * * * * * * * * * * * * * * *	•													
	Tracks	12/31/09	*	*	*	*	*	*	*	*	*	*	*	-0.4

Effects of Extending Tax Provisions Scheduled to Expire Before 2020

(Billions of dollars) Expiration 2011-2010 2013 2014 2015 2016 2017 2018 2019 2020 **Tax Provision** Date 2011 2012 2020 Provisions that Expired in 2009 (Continued) Designation of Multiemployer ** ** ** ** ** Pension Plans in Critical Status 12/31/09 0.1 0.1 0.1 0.1 0.1 0.1 0.6 -1.5 -2.3 -2.6 -3.0 -3.3 -3.8 -3.9 -29.2 Disaster Relief 12/31/09 -0.5 -1.9 -3.4 -3.6 **Dispositions of Electric Transmission** -0.2 -0.3 -0.3 -0.3 -0.3 -0.2 -0.2 -0.2 -0.1 -0.1 -0.2 -2.1 Property 12/31/09 Dividends of Mutual Funds 12/31/09 * -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -1.0 Election to Accelerate AMT and R&E Credits in Lieu of -0.9 -0.8 -0.4 -0.3 -0.3 -0.2 -5.0 Partial Expensing 12/31/09 * -0.6 -0.6 -0.5 -0.4 Electricity Production Credit for Facilities 12/31/09 * * * * * -0.1 -0.1 -0.1 -0.1 -0.2 -0.2 -0.8 Employer Wage Credit for Activated * * * * * Military Reservists 12/31/09 * * * * * * -0.1 **Empowerment and Community** 12/31/09 -0.7 -0.7 -0.8 -0.8 -0.9 -0.9 -0.9 -1.0 -1.0 -1.1 -1.1 -9.1 **Renewal Zone Incentives** Estate Tax Lookthrough on RICs 0 * * * * * * * * * -0.2 Held by Nonresidents 12/31/09 * Exclude up to \$2,400 of UI Benefits from Gross Income 12/31/09 -0.9 -4.3 -3.0 -2.8 -2.6 -2.6 -2.6 -2.7 -2.7 -2.8 -2.9 -29.1 Exclusion of Gain on Brownfield ** ** Transactions 12/31/09 ** * * * -0.1 -0.1 -0.1 -0.1 -0.1 -0.4 Expensing of Advanced Mine Safety * * * 0 0 0 * 12/31/09 Equipment Expensing of Film and TV Productions 12/31/09 -0.1 -0.3 -0.2 -0.2 -0.1 -0.1 -0.1 * * -0.1 -0.1 -1.2 Five-Year Recovery Period for -0.1 -0.2 -0.3 -0.4 -0.5 -0.5 -0.3 -0.1 -0.1 -0.1 -0.1 -2.5 **Certain Farming Equipment** 12/31/09 Hybrid Heavy Truck Credit 12/31/09 * * * * * * * * * * * -0.3 Increase in Cap for Low-Income * Housing Tax Credit 12/31/09 * -0.1 -0.2 -0.2 -0.3 -0.4 -0.4 -0.5 -0.5 -0.6 -3.2 **Increased AMT Exemption Amount** 12/31/09 -6.6 -68.9 -31.1 -34.4 -38.1 -42.6 -48.0 -54.6 -61.7 -70.9 -79.7 -530.2 12/31/09 * * -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.6 Indian Employment Tax Credit * * * * * * Mine Rescue Team Training Credit 12/31/09 * * * * * * Net Income Limitation for Marginal Oil and Gas Wells 12/31/09 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.2 -1.3 New Markets Tax Credit 12/31/09 * -0.1 -0.2 -0.4 -0.7 -0.9 -1.1 -1.3 -1.4 -1.4 -1.4 -8.9 Partial Expensing of Investment -49.1 -50.1 -47.9 -40.8 -32.3 -24.2 -17.3 -13.5 -12.4 -13.0 12/31/09 -26.9 -300.5 Property Payments Between Related **Controlled Foreign Corporations** 12/31/09 -0.1 -0.7 -0.9 -1.0 -1.1 -1.3 -1.4 -1.5 -1.7 -1.8 -1.9 -13.2 Continued

(Billions of dollars)	Expiration												2011
Tax Provision	Date	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	202
				Prov	visions t	hat Expi	red in 2	009 (Co	ntinued)				
Payments to Controlling Exempt													
Organizations	12/31/09	*	*	*	*	*	*	*	*	*	*	*	-0.
Refundable Credit for Government													
Retirees	12/31/09	-0.1	-0.3	-0.3	-0.3	-0.3	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-3.
Safe-Harbor Rule for Minimum Tax													
Payments of Small Businesses	12/31/09	-0.3	*	*	*	*	*	*	*	*	*	*	-0.
Sales Tax Deduction for Certain													
Purchases of Cars and Trucks	12/31/09	-0.4	-1.6	-1.9	-2.0	-2.1	-2.2	-2.2	-2.2	-2.3	-2.3	-2.3	-21.
Section 179 Expensing	12/31/09	-0.6	-3.8	-5.9	-5.1	-4.3	-3.1	-2.0	-1.2	-0.8	-0.7	-0.9	-27.
Special Rule for Qualified													
Conservation Contributions	12/31/09	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-1.
Subpart F for Active Financing			•										
Income	12/31/09	-0.9	-4.3	-5.1	-5.6	-6.1	-6.8	-7.2	-7.7	-8.3	-8.9	-9.5	-69.
Suspension of High-Yield Debt	12, 01, 07	0.7		0.1	0.0	0.1	0.0	,	, .,	0.0	0.7	7.0	
Rules for Exchanges	12/31/09	0	*	*	*	*	*	*	*	*	*	*	-0.
Tax Incentives for Alternative Fuels	12/31/09	-0.1	-0.2	-0.3	-0.4	-0.5	-0.6	-0.7	-0.7	-0.8	-0.9	-1.0	-6.
Tax Incentives for Investment in the		0.1	0.2	0.5	0.4	0.5	0.0	0.7	0.7	0.0	0.7	1.0	0.
District of Columbia	12/31/09	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.2	-0.2	-1.
Tax-Free Distributions from	12/ 31/ 07		0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	1.
Retirement Plans for Donations	12/31/09	-0.2	-0.3	-0.4	-0.4	-0.4	-0.4	-0.4	-0.5	-0.5	-0.5	-0.5	-4.
Treatment of RICs under	12/ 31/ 09	-0.2	-0.5	-0.4	-0.4	-0.4	-0.4	-0.4	-0.5	-0.5	-0.5	-0.5	-4.
Section 897	12/31/09	*	*	*	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.
Section 697	12/31/09	~	~	Ň	X	~	X	-0.1	-0.1	-0.1	-0.1	-0.1	-0.
				Provi	sions tha	at Expire	Betwe	en 2010	and 202	20			
Continuation of COBRA Assistance													
for Unemployed Workers	2/28/10	-2.5	-4.1	-4.4	-4.6	-4.9	-5.1	-5.4	-5.7	-6.0	-6.3	-6.7	-53.
Extension of First-Time Homebuyer													
Credit	5/1/10	-7.4	-19.8	-23.5	-21.1	-18.6	-16.1	-16.1	-16.0	-15.9	-15.8	-15.7	-178.
Caribbean Basin Trade													
Partnership Act	9/30/10	n.a.	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.
Alcohol Fuel Tax Credit	12/31/10	n.a.	-3.8	-5.2	-5.5	-5.9	-6.1	-6.1	-6.1	-6.1	-6.0	-6.0	-56.
Alternative Fuel Vehicle Refueling													
Property	12/31/10	n.a.	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-1.
Alternative Motor Vehicle Credit	12/31/10	n.a.	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.
American Opportunity Tax Credit	12/31/10	n.a.	-1.1	-5.7	-5.7	-5.7	-5.5	-5.4	-5.4	-5.4	-5.3	-5.1	-50.
Andean Trade Preference Initiative	12/31/10	n.a.	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-1.
Bonds for Education Facilities	12/31/10	n.a.	*	*	*	-0.1	-0.1	-0.1	-0.1	-0.2	-0.2	-0.3	-1.
Bonds Guaranteed by Federal	12, 31, 10					0.1	0.1	0.1	0.1	0.2	0.2	0.0	1.
Home Loan Banks Eligible for													
Tax Exemption	12/31/10	n.a.	*	*	*	*	*	*	*	-0.1	-0.1	-0.1	-0.
Build America Bonds	12/31/10	n.a.	-0.3	-1.1	-2.0	-2.8	-3.7	-4.7	-5.6	-6.6	-7.6	-8.7	-43.
	TC/ JT/ TU	n.a.	0.5	1.1	2.0	2.0	5.7	4./	5.0	0.0	7.0	0.7	- 4 3.

Effects of Extending Tax Provisions Scheduled to Expire Before 2020

Effects of Extending Tax Provisions Scheduled to Expire Before 2020

(Billions of dollars) Expiration 2011-2010 2013 2014 2015 2016 2017 2018 2019 2020 **Tax Provision** Date 2011 2012 2020 Provisions that Expire Between 2010 and 2020 (Continued) Child Credit Refundable Threshold to \$3,000 12/31/10 -9.0 -9.1 -9.2 -9.2 -9.3 -9.3 -9.3 -9.4 -9.4 -83.2 n.a. n.a. Credit for Certain Energy-Efficient 12/31/10 * * * * * * * 0 0 0 -0.1 Appliances n.a. Credit for Certain Nonbusiness **Energy Property** 12/31/10 -0.3 -1.3 -1.3 -1.3 -1.4 -1.4 -1.4 -1.5 -1.5 -1.5 -12.8 n.a. Credit for Lean Burn and Qualified Hybrid Vehicles 12/31/10 * * -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.8 n.a. Deductible Premiums for Mortgage 12/31/10 -0.4 -0.4 -0.4 -0.4 -0.4 -0.4 -0.4 -0.4 -0.4 -3.6 Insurance -0.1 n.a. Defer Income Arising from Debt -7.2 -5.5 -5.7 -3.5 -2.9 -2.3 -1.7 -1.1 -41.1 12/31/10 -6.3 -4.7 Reacquisition n.a. Enhance Health Insurance Credit for Certain Individuals 12/31/10 -0.2 -0.3 -0.3 -0.3 -0.3 -0.3 -0.3 -0.4 -0.4 0.3 -2.5 n.a. 12/31/10 -43.6 -48.6 -53.9 -59.2 -62.9 -66.2 -69.7 -73.5 -77.4 -571.3 Estate and Gift Tax Changes -0.5 -16.4 Exclusion of Benefits to Volunteer -0.1 Firefighters and EMRs 12/31/10 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -1.1 n.a. Expand Industrial Development Bonds 12/31/10 * * * * -0.1 -0.1 -0.1 -0.1 -0.2 -0.2 -0.8 n.a. Five-Year Amortization of Music * * * * * * * * Copyrights 12/31/10 * * * n.a. -0.7 -0.7 -0.8 -0.8 -0.9 -0.9 Generalized System of Preferences 12/31/10 -0.5 -0.6 -0.8 -1.0 -7.7 n.a. 12/31/10 -79.0 -149.5 -163.5 -168.5 -172.3 -176.2 -179.3 -183.2 -186.8 Income Tax Provisions of EGTRRA -156.4 -1,614.7 n.a. Include Computer Equipment as a * * * * * **Higher Education Expense** 12/31/10 n.a. * * * * * * Increase Cap for Private * -0.2 -0.3 -0.5 -0.7 -0.9 -1.0 -1.2 -1.4 -1.5 -7.7 Housing Bonds 12/31/10 n.a. * -3.0 -2.9 -2.9 -2.9 -3.0 -3.0 -3.1 -26.8 Increase Earned Income Tax Credit 12/31/10 -3.0 -3.0 n.a. -30.1 -58.7 -59.5 -60.0 -60.3 -60.4 -60.5 -60.5 -60.5 -60.5 -570.9 Making Work Pay Credit 12/31/10 n.a. Modify AMT on Tax-Exempt Bonds 12/31/10 n.a. * * -0.1 -0.1 -0.2 -0.3 -0.4 -0.4 -0.5 -0.6 -2.7 Modify Tax Exemption Rules for 12/31/10 -0.2 -0.2 -0.3 -0.3 -0.3 -0.4 -0.4 -0.4 -0.4 -0.4 -3.3 **Financial Institutions** n.a. Natural Gas Distribution Lines * * * -0.1 -0.1 -0.1 -0.1 -0.8 Treated as 15-Year Property 12/31/10 -0.1 -0.1 -0.1 n.a. Parity for Exclusion for Employer **Transit Benefits** 12/31/10 -0.1 -0.1 -0.1 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -0.2 -1.7 n.a. * -0.1 -0.2 -0.3 -0.4 -0.4 -0.5 -0.6 -2.6 Qualified Zone Academy Bonds 12/31/10 n.a. * -0.1 -0.1 -0.1 12/31/10 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.1 -0.6 **Recovery Zone Bonds** n.a. Reduce S Corporation Gains Holding * ** Period to 7 Years 12/31/10 * -0.1 -0.1 * -0.1 -0.1 -0.1 -0.1 -0.1 -0.7 Reduced Tax Rates on Capital -39.3 Gains and Dividends 12/31/10 -1.8 -14.7 -16.5 -32.3 -34.3 -37.3 -41.1 -42.6 -44.1 -45.5 -347.7 - - -Continued

Effects of Extending Tax Provisions Scheduled to Expire Before 2020

(Billions of dollars)

	Expiration												2011-
Tax Provision	Date	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020
			Pro	visions t	hat Expi	re Betw	een 201	0 and 2	020 (Co	ntinued)			
School Construction Bonds	12/31/10	n.a.	*	-0.1	-0.4	-0.7	-1.3	-1.9	-2.6	-3.3	-4.0	-4.6	-19.0
Special Rules for Small													
Business Stock	12/31/10	*	**	**	**	**	**	-0.2	-0.4	-0.4	-0.5	-0.5	-1.9
Work Opportunity Tax Credit for													
Youths and Veterans	12/31/10	n.a.	*	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.3	-0.3	-1.9
FUTA Surtax of 0.2 Percentage													
Points	6/30/11	n.a.	0.1	1.0	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5	13.0
Work Opportunity and													
Welfare-to-Work Credit	8/31/11	n.a.	0	-0.4	-0.7	-0.8	-0.8	-0.9	-1.0	-1.0	-1.1	-1.1	-7.8
Haitian Value-Added	10 (10 (11					*	*		*	*	*	*	*
Rule for Apparel	12/19/11	n.a.	n.a.	n.a.	*	×	*	*	×	×	×	*	*
Credit for Plug-In Vehicles and	10/01/11			0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17
Small Electric Vehicles Disclose Prisoner Return Information	12/31/11	n.a.	n.a.	-0.1	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-1.6
to Federal Bureau of Prisons	12/31/11	n 0		**	**	**	**	**	**	**	**	**	**
Treatment of Basic Housing	12/ 31/ 11	n.a.	n.a.										
Allowances for Income Eligibility	12/31/11	n.a.	n.a.	*	*	*	*	*	*	*	*	*	-0.1
African Growth and Opportunity Act	12/ 31/ 11	n.a.	n.a.										0.1
(Less Developed Countries)	9/30/12	n.a.	n.a.	n.a.	-0.1	-0.1	-0.1	-0.2	-0.2	-0.2	-0.2	-0.3	-1.3
Qualified Green Building Bonds	9/30/12	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*	*
Biofuel Credit	12/31/12	n.a.	n.a.	n.a.	-2.2	-5.1	-7.3	-9.0	-10.3	-11.3	-12.2	-12.9	-70.3
Credit for Past Minimum	11, 01, 11		ai	ai		0.12	/ 10	,,,,,	2010	11.0			, 010
Tax Liability	12/31/12	n.a.	n.a.	n.a.	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.2	-0.2	-1.0
Depreciation of Certain Ethanol													
Plant Property	12/31/12	n.a.	n.a.	n.a.	*	*	**	**	**	**	**	**	*
Electricity Production Credit for													
Wind Facilities	12/31/12	n.a.	n.a.	n.a.	*	-0.2	-0.3	-0.5	-0.7	-1.0	-1.3	-1.8	-6.0
Energy Credit for Wind Facilites	12/31/12	n.a.	n.a.	n.a.	*	*	*	*	*	**	**	**	*
Exclusion of Mortgage Debt													
Forgiveness	12/31/12	n.a.	n.a.	n.a.	*	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.8
Indian Coal Production Credit	12/31/12	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*	*
Deduction for Energy-Efficient													
Commercial Buildings	12/31/13	n.a.	n.a.	n.a.	n.a.	-0.1	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-1.4
Depreciation Classification for													
Certain Race Horses	12/31/13	n.a.	n.a.	n.a.	n.a.	*	-0.1	-0.1	-0.1	-0.1	-0.1	*	-0.5
Determination of Credit Rate	12/31/13	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	*	*
Electricity Production Credit for													
Nonwind Facilities	12/31/13	n.a.	n.a.	n.a.	n.a.	*	-0.1	-0.1	-0.2	-0.3	-0.5	-0.6	-1.8
Energy Credit for	10/01/10					0.1	0.1	.1.	*	**	**	**	0.0
Nonwind Facilities	12/31/13	n.a.	n.a.	n.a.	n.a.	-0.1	-0.1	*	*	~~	~~	**	-0.2
Transfer of Excess Assets in	10/01/10				n 0	**	**	**	**	**	**	**	0.2
Defined-Benefit Plans	12/31/13	n.a.	n.a.	n.a.	n.a.	~~	~ ~	~ ~	~ ~	~ ~	~ ~	~ ~	0.3

Continued

(Billions of dollars)													
	Expiration												2011-
Tax Provision	Date	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020
	Provisions that Expire Between 2010 and 2020 (Continued)												
Liquefied Hydrogen Fuel Incentives	9/30/14	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	-0.2
Automatic Amortization for Certain													
Pension Plans	12/31/14	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	-0.1
Credit for Motor Vehicles with													
Fuel Cells	12/31/14	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	*
Hydrogen Refueling Property	12/31/14	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*	*	*	*	*
African Growth and Opportunity Act	9/30/15	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-0.2	-0.2	-0.2	-0.3	-0.3	-1.2
Credit for Business Solar Energy													
Property	12/31/16	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-0.2	-0.3	-0.4	-0.5	-1.5
Credit for Residential Energy-													
Efficient Property	12/31/16	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	-0.2	-0.2	-0.2	-0.7
Earned Import Allowance Program													
for Dominican Republic	8/15/18	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*
Collect Unemployment													
Compensation Debts													
Due to Fraud	9/30/18	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.1	0.1	0.1
Haiti Trade Preferences	9/30/18	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	*	*	*
Increase Excise Tax on Coal	12/31/18	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.2	0.4
					A	II Expiri	ng Prov	isions					
Combined Interaction from						-	-						
Extending EGTRRA and AMT													
Provisions		0	-12.4	-42.2	-45.7	-50.1	-54.1	-58.0	-61.9	-65.5	-69.0	-72.8	-531.8
Total		- 54 0	-240 4	- 401 4	- 507 0	- E 4 9 0	- 545 7	- 501 /	- 500 7	- 620 0	-647 4	-674 5	- 5500 0
Total		-56.0	-340.6	-491.6	-52/.2	-548.9	- 565./	-281.6	- 599./	-020.9	-047.4	-0/4.5	- 5598.2

Effects of Extending Tax Provisions Scheduled to Expire Before 2020

Sources: Congressional Budget Office; Joint Committee on Taxation.

Notes: These estimates assume that the expiring provisions are extended immediately rather than when they are about to expire. If provisions expired in 2009, they are assumed to be extended retroactively. The provisions are assumed to be extended at the rates or levels existing at the time of expiration. The estimates include some effects on outlays for refundable tax credits. These estimates do not include debt-service costs.

Only rough preliminary estimates based on new economic forecasts of the Congressional Budget Office are available for the effect of extending certain provisions, including various individual income tax provisions of EGTRRA and JGTRRA that are scheduled to expire at the end of 2010 and changes to the exemption amount under the AMT that expired at the end of 2009. CBO will make the updated estimates of the Joint Committee on Taxation available when they are completed.

* = between -\$50 million and zero; ** = between zero and \$50 million; n.a. = not applicable; IRA = individual retirement account; AMT = alternative minimum tax; R&E = research and experimentation; RIC = regulated investment company; UI = unemployment insurance; COBRA = Consolidated Omnibus Budget Reconciliation Act (health benefits); EMR = emergency medical responder; EGTRRA = Economic Growth and Tax Relief Reconciliation Act of 2001; JGTRRA = Jobs and Growth Tax Relief Reconciliation Act of 2003; FUTA = Federal Unemployment Tax Act.