### Provisions that expired in 2017

#### Energy
- Credit for certain nonbusiness energy property (section 25C)
- Alternative motor vehicle credit for qualified fuel cell vehicles (section 30B(b))
- Credit for alternative fuel vehicle refueling property (section 30C)
- Credit for two-wheeled plug-in vehicles (section 30D)
- Second-generation biofuel credit (section 40(b)(6))
- Incentives for biodiesel and renewable diesel fuel (sections 40A, 6426(c)(6) and 6427(e)(6)(B))
- Credit for electricity produced from nonwind renewable resources (sections 45 and 48(a)(5))
- Credit for production of Indian coal (section 45(e)(10))
- Credit for construction of new energy-efficient homes (section 45L)
- Special depreciation allowance for second-generation biofuel plant property (section 168(l))
- Deduction for energy-efficient commercial buildings (section 179D)
- Special rule for sales or dispositions to implement Federal Energy Regulatory Commission (FERC) or state electric restructuring policy (section 451(k))
- Incentives for alternative fuel and alternative fuel mixtures (sections 6426(d) and (e), 6427(e))

#### Cost recovery provisions
- Three-year depreciation for race horses two years old or younger (section 168(e)(3)(A)(i))
- Seven-year recovery period for motorsports entertainment complexes (sections 168(i)(15) and (e)(3)(C)(ii))
- Accelerated depreciation for business property on an Indian reservation (section 168(j))
- Election to expense advanced mine safety equipment (section 179E)
- Expensing of certain qualified film and live theatrical productions (section 181)

#### Miscellaneous business provisions
- Indian employment tax credit (section 45A(f))
- Railroad track maintenance credit (section 45G)
- Mine rescue team training credit (section 45N)
- Empowerment zone tax incentives (sections 1391(d)(1)(A)(i) and (h)(2), 1396, 1397A, and 1397B)
- American Samoa economic development credit (section 119 of P.L. 109-432, as amended by section 40312 of P.L. 115-223)

#### Individual provisions
- Gross income exclusion for discharge of indebtedness on a principal residence (section 108(a)(1)(e))
- Treatment of mortgage insurance premiums as deductible qualified residence interest (section 163(h)(3))
- Above-the-line deduction for qualified tuition and related expenses (section 222)
### Provisions that expired in 2018

**Energy**
- Black Lung Disability Trust Fund: Increase in amount of excise tax on coal (section 4121(e)(2))

**Individual provisions**
- Reduced AGI threshold for medical expense deduction (section 213(f))

### Provisions expiring in 2019

**Energy**
- Beginning-of-construction date for wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (sections 45(d) and 48(a)(5)) (Subject to a phasedown; December 31, 2021, for individual residential solar credit and enhanced business solar credit; December 31, 2016, for other renewable power and alternative energy credits)

**Multinational business provisions**
- Lookthrough treatment of payments between related controlled foreign corporations under the foreign personal holding company rules (section 954(c)(6))

**Miscellaneous business provisions**
- New markets tax credit (section 45D(f))
- Employer credit for paid family and medical leave (section 45S)
- Work opportunity tax credit (section 51(c)(4))
- Modifications to tax rates on beer, wine, and distilled spirits (sections 263A, 5001, 5051, and 5414)

**Individual provisions**
- Credit for health insurance costs of individuals receiving a trade readjustment allowance or a benefit from the Pension Benefit Guaranty Corporation (section 35(b))