



## List of Extenders Passed in the House on December 3, 2014

*Provision*

*10-year revenue effect of 1 year extension (2015-2024, Millions of Dollars)*

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### **Individual Extenders**

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- 1** Above-the-line deduction for teacher classroom expenses  
(\$214)
- 2** Discharge of indebtedness on principal residence excluded from gross income of individuals  
(\$3,143)
- 3** Parity for exclusion from income for employer-provided mass transit and parking benefits  
(\$10)
- 4** Mortgage insurance premiums treated as qualified residence interest  
(\$919)
- 5** Deduction for State and local general sales taxes  
(\$3,142)
- 6** Contributions of capital gain real property made for conservation purposes  
(\$129)
- 7** Above-the-line deduction for qualified tuition and related expenses  
(\$300)
- 8** Tax-free distributions from IRAs to certain public charities for individuals age 70-1/2 or older, not to exceed \$100,000 per taxpayer per year  
(\$384)

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**Business Extenders**

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- 9** Research credit  
(\$7,629)
- 10** Minimum LIHTC rate for non-Federally subsidized new buildings (9%)  
\$2
- 11** Military housing allowance exclusion for determining area median gross income  
\$2
- 12** Indian employment tax credit  
(\$62)
- 13** New markets tax credit  
(\$978)
- 14** Railroad track maintenance credit  
(\$207)
- 15** Mine rescue team training credit  
(\$3)
- 16** Employer wage credit for activated military reservists  
(\$1)
- 17** Work opportunity tax credit  
(\$1,375)
- 18** Qualified zone academy bonds  
(\$126)
- 19** Classification of certain race horses as 3-year property  
\$0
- 20** 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements  
(\$2,382)
- 21** 7-year recovery period for motorsports entertainment complexes  
(\$33)
- 22** Accelerated depreciation for business property on an Indian reservation  
(\$79)
- 23** Bonus depreciation  
(\$1,492)
- 24** Enhanced charitable deduction for contributions of food inventory  
(\$143)
- 25** Increased expensing limitations and treatment of certain real property as section 179 property  
(\$1,434)
- 26** Election to expense mine safety equipment  
\$0
- 27** Special expensing rules for certain film and television productions  
(\$6)
- 28** Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico  
(\$109)

- 29** Modification of tax treatment of certain payments under existing arrangements to controlling exempt organizations  
(\$18)
- 30** Treatment of certain dividends of RICs  
(\$97)
- 31** Treatment of RICs as "qualified investment entities" under section 897 (FIRPTA)  
(\$44)
- 32** Exception under subpart F for active financing income  
(\$5,082)
- 33** Look-through treatment of payments between related CFCs under foreign personal holding company income rules  
(\$1,154)
- 34** Exclusion of 100 percent of gain on certain small business stock  
(\$881)
- 35** Basis adjustment to stock of S corp making charitable contributions of property  
(\$51)
- 36** Reduction in S corporation recognition period for built-in gains tax  
(\$94)
- 37** Empowerment zone tax incentives  
(\$251)
- 38** 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  
(\$168)
- 39** American Samoa economic development credit  
(\$14)

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**Energy Tax Extenders**

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- 40** Credit for section 25C nonbusiness energy property  
(\$832)
- 41** Second generation biofuel producer credit  
(\$25)
- 42** Incentives for biodiesel and renewable diesel  
(\$1,297)
- 43** Credit for the production of Indian coal  
(\$38)
- 44** Beginning-of-construction date for renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit  
(\$6,392)
- 45** Credit for construction of energy-efficient new homes  
(\$267)
- 46** Special allowance for second generation biofuel plant property  
\$2
- 47** Energy efficient commercial buildings deduction  
(\$127)
- 48** Special rule for sales or dispositions to implement Federal Energy Regulatory Commission ("FERC") or State electric restructuring policy for qualified electric utilities  
\$0
- 49** Excise tax credits relating to certain fuels  
(\$397)
- 50** Alternative fuel vehicle refueling property  
(\$41)

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**Other**

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- Automatic extension of amortization periods  
(\$28)
- Extension of shortfall funding method and endangered and critical rules  
\$0
- Total**  
**(\$41,599)**

*Note: Details differ from total due to rounding.  
Source: Joint Committee on Taxation*