

Provisions Extended by the Taxpayer Certainty and Disaster Tax Relief Act of 2020



Code Sec.	General Description of Provision	Description of Modification
213(a)	7.5 percent of AGI floor for medical and dental expense deduction	Permanent extension
179D	Energy efficient commercial buildings deduction	Permanent extension (with modifications)
139B	Exclusion from gross income of benefits provided to volunteer firefighters and emergency medical responders	Permanent extension
222 (repealed)	Above the line deduction for qualified tuition and related expenses	Not extended, expires after 2020
45G	Railroad track maintenance credit	Permanent extension (with modifications)
263A(f); 5001(c); 5041; 5051(a); 5212; and 5414(b)	Miscellaneous provisions related to beer, wine and distilled spirits	Permanent extension (with modifications)
954(c)(6)(C)	Look-thru rule for related controlled foreign corporations	Extended through 2025
45D(f)(1)	New markets tax credit	Extended through 2025
51(c)(4)	Work opportunity credit	Extended through 2025
108(a)(1)(E)	Exclusion from gross income of discharge of qualified principal residence indebtedness	Extended through 2025 (with modifications)
168(i)(15)(D)	7-year recovery period for motorsports entertainment complexes	Extended through 2025
181(g)	Special expensing rules for certain productions	Extended through 2025
4611(f)(2)	Oil spill liability trust fund financing rate	Extended through 2025
1391(d)(1)(A)(i)	Empowerment zone tax incentives	Extended through 2025 (with modifications)
45S(i)	Credit for paid family and medical leave	Extended through 2025
127(c)(1)(B)	Exclusion from gross income of certain employer payments of student loans	Extended through 2025
45Q(d)(1)	Carbon oxide sequestration credit (scheduled expiration after 2024)	Extended through 2025
45(d) and 48(a)(5)(C)(ii)	Credit for electricity produced from certain renewable sources	Extended through 2021
163(h)(3)(E)(iv)(I)	Mortgage insurance premiums treated as qualified residence interest	Extended through 2021
35(b)(1)(B)	Credit for health insurance costs of eligible individuals	Extended through 2021
45A(f)	Indian employment tax credit	Extended through 2021
45N(e)	Mine rescue team training credit	Extended through 2021
168(e)(3)(A)(i)	Classification of certain race horses as 3-year property	Extended through 2021
168(j)(9)	Accelerated depreciation for business property on an Indian reservation	Extended through 2021
Tax Relief and Health Care Act	American Samoa economic development credit	Extended through 2021
40(b)(6)(J)(i)	Second generation biofuel producer credit	Extended through 2021
25C(g)(2)	Credit for nonbusiness energy property	Extended through 2021
30B(k)(1)	Credit for new qualified fuel cell motor vehicles	Extended through 2021
30C(g)	Credit for alternative fuel vehicle refueling property	Extended through 2021
30D(g)(3)(E)(ii)	Credit for 2-wheeled plug-in electric vehicles	Extended through 2021
45(e)(10)(A)	Production credit for Indian coal facilities	Extended through 2021
45L(g)	Credit for energy-efficient new homes	Extended through 2021
6426(d)(5); 6426(e)(3); 6427(e)(6)(C)	Excise tax credits relating to alternative fuels	Extended through 2021
25D(h)	Residential Energy Efficient Property Credit	Extended through 2022
4121(e)(2)(A)	Black lung liability trust fund excise tax	Extended through 2021