

Item	Expired 12/31/2016	Extended by Act	Repealed by Act	Still in effect- Unmodified by Act	Comments
Alimony-Deduction and Income			X		Repealed for divorces after 12/31/18
AMT-C Corporations			X		Repealed
AMT-Individuals		X			Increased exemption
Alternative refueling property credit	X				
Blind/Elderly additional standard deduction		X			
Bonus depreciation		X			Rate increased to 100%, now applies to used property
Capital gains rates		X			
Cash Method of Accounting		X			Now \$25 million threshold
Casualty losses			X		Repealed 12/31/17 except disaster area
Child <17 Credit		X			Doubled
COD exclusion on principal residence	X				
Commuter car, bicycle, transit pass fringe benefit			X		Repealed 12/31/17
C Corporation tax rate					Reduced to 21% flat rate
Coverdell Savings				X	
Dependent Credit-\$500 New					
Domestic Production Activities Deduction (Sec. 199)			X		Repealed 12/31/17
Electric car credit				X	No change
Energy Efficient New Home Credit	X				
Entertainment			X		Repealed
Employee Business Expenses			X		Repealed 12/31/17
Employer family leave credit					New credit
Equity interest deduction			X		Repealed 12/31/17
Estate tax		X			Doubled exemption for estate and gifts
Flow through entity 20% deduction					New deduction
Gambling losses				X	
Gain on sale of principal residence				X	
Geothermal heat pump credit	X				
Graduate student tuition waivers				X	
Home Equity Interest deduction			X		Repealed 12/31/17
Investment Expenses			X		Repealed 12/31/17
Individual insurance mandate			X		Repealed after 2018
Lifetime Learning Credit				X	
Luxury car depreciation		X			Increased
Medical itemized deduction		X			Reverts to 7.5% base for all taxpayers thru 12/31/18
Medicare .9% Surtax		X			
Misc 2% itemized deductions			X		Repealed 12/31/17
MIP deduction as mortgage interest	X				
Mortgage interest deduction		X			Modified for new loans to \$750k limit
Moving expenses			X		Repealed
Net Investment Income 3.8% surtax		X			
New markets tax credit				X	
Personal Exemption			X		Repealed 12/31/17
Personal Residence Energy Efficiency Credit	X				
Personal residence gain exclusion				X	Ended up no change
Personal residence holding period change				X	Ended up no change
Race horse 3 year life when 2 or younger	X				
Recharacterization of IRA to Roth conversion			X		Repealed 12/31/17
Rehab credit		X	X		Repealed for some renovations
Retirement Plans				X	No significant changes
Section 179 Expense		X			Doubled
Section 263A addback to inventory			X		Repealed if revenues <\$25 million
Standard Deduction		X			Doubled
State and local income, property and sales tax					Limited to \$10,000 annually, no 2017 prepayment of income tax
Student loan interest				X	
Tax Preparation Fees-Non Business			X		
Teacher's \$250 deduction		X			
Tuition and Fees Deduction	X				
Turbo Tax Software deduction			X		
Work Opportunity Credits				X	