

## Provisions set to Expire on December 31, 2011

Below are some of the tax provisions set to expire December 31, 2011. At the time of printing these provisions were not extended beyond the due date.

- Expanded adoption credit and adoption assistance programs
- Employer wage credit for activated military reservist
- Work opportunity tax credit
- Increased AMT exemption amount
- Deduction for certain expenses of elementary and secondary school teachers
- Premiums for mortgage insurance deductible as qualified residence interest Deduction for state and local general sales taxes
- 15-year straight line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements
- Additional first-year (bonus) depreciation for 100% of basis of qualified property
- Special rules for contributions of capital gain real property made for conservation purposes
- Temporary payroll tax cut