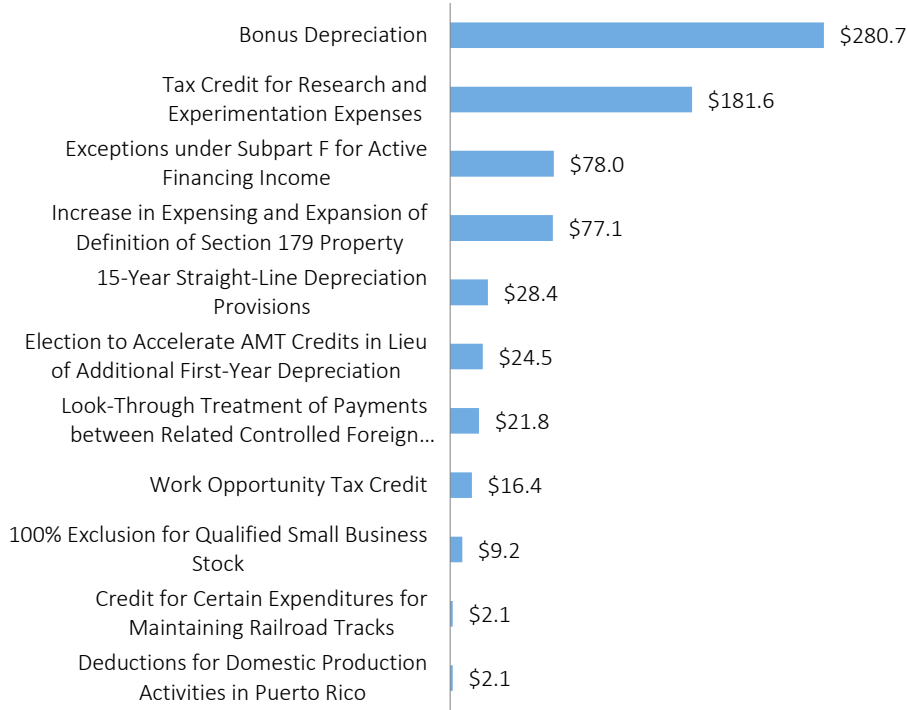


# Billions of Dollars at Stake in “Tax Extender” Negotiations

## 10-Year Costs of Major Provisions

Dollars in Billions



## Additional Provisions

Dollars in Billions

| Provision  | 10-Year Cost |
|--|--------------|
| Reduction in S-Corporation Recognition Period for Built-In Gains   | \$1.5        |
| Accelerated Depreciations for Business Property on an Indian Reservation                                   | \$1.4        |
| Special Expensing Rules for Certain Film and Television Productions  | \$1.3        |
| Treatment of Certain Dividends of Regulated Investment Companies   | \$1.3        |
| Indian Employment Tax Credit   | \$0.7        |
| RIC Qualified Investment Entity Treatment under FIRPTA   | \$0.7        |
| 7-Year Recovery Period for Motorsports Entertainment Complexes   | \$0.6        |
| 3-Year Depreciation for Race Horses Two Years Old or Younger   | \$0.5        |
| Modification of Tax Treatment of Certain Payments to Controlling Exempt Organizations                      | \$0.2        |
| Employer Wage Credit for Activated Military Reservists   | < \$0.1      |
| Temporary Increase in Limit on Cover Over of Rum Excise Tax Revenues to Puerto Rico and the Virgin Islands | < \$0.1      |

Source: Jane Gravelle, Donald Marples, and Molly Sherlock, “Selected Recently Expired Business Tax Provisions, (“Tax Extenders”),” Congressional Research Service, November 6, 2016