





Congress Closer to “Tax Extender” Deal

Provisions Likely to Be Included

Republican Priorities


-  R&D Tax Credit permanently extended
- 179 Section 179 (expensing for small businesses) permanently extended

Democratic Priorities



-  Child Tax Credit expansion permanently extended
-  Earned Income Tax Credit expansion permanently extended
-  American Opportunity Tax Credit expansion permanently extended

Provisions Still Being Debated


Republican Priorities

-  Lifting of oil export ban

Democratic Priorities

-  Indexing Child Tax Credit to inflation
-  Fix for ACA “Risk Corridors” for insurance companies participating in exchanges

Bipartisan Priorities

-  Delaying the Medical Device Tax and “Cadillac” health insurance tax

Source: Alexander Bolton and Naomi Jagoda, “Hopes Rise for Major Tax Package,” *The Hill*, December 9, 2015.