





Tax Extender Talks Stall; White House Opposes ACA Tax Changes but Issues No Veto Threat

Provisions Likely to Be Included in Potential Tax Extender Deal


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

Bipartisan Priorities



-  Delaying the Affordable Care Act's Medical Device Tax and "Cadillac" health insurance tax

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

Sources: Alexander Bolton and Naomi Jagoda, "Hopes Rise for Major Tax Package," *The Hill*, December 9, 2015; Peter Sullivan, "Dem Fault Lines Emerge on 'Cadillac Tax,'" *The Hill*, December 10, 2015.