

## 44 Updates Beginning in 2015

- 1) Tax Rate Tables [Code Section 1(a)-(e)]
- 2) Unearned Income of Minor Children Taxed as if Parent's Income ("Kiddie Tax") [Section 1(g)]
- 3) Adoption Credit [Section 23]
- 4) Child Tax Credit [Section 24]
- 5) Hope Scholarship and Lifetime Learning Credits [Sec. 5A]
- 6) Earned Income Credit [Sec. 32]
- 7) Refundable Credit for Coverage Under a Qualified Health Plan [Sec. 36B(f)(2)(B)]
- 8) Rehabilitation Expenditures Treated as Separate New Building [Sec. 42(e)]
- 9) Low-Income Housing Credit [Sec. 42(h)]
- 10) Employee Health Insurance Expense of Small Employers [Sec. 45R]
- 11) Exemption Amounts for Alternative Minimum Tax [Sec. 55]
- 12) Alternative Minimum Tax Exemption for a Child Subject to the "Kiddie Tax" [Sec. 59(j)]
- 13) Transportation Mainline Pipeline Construction Industry Optional Expense Substantiation Rules for Payments to Employees under Accountable Plans [Sec. 62(c)]
- 14) Standard Deduction [Sec. 63]
- 15) Overall Limitation on Itemized Deductions [Sec. 68]
- 16) Cafeteria Plans [Sec. 125]
- 17) Qualified Transportation Fringe Benefit [Sec.132(f)]
- 18) Income from United States Savings Bonds for Taxpayers Who Pay Qualified Higher Education Expenses [Sec. 135]
- 19) Adoption Assistance Programs [Sec. 137]
- 20) Private Activity Bonds Volume Cap [Sec. 146(d)]
- 21) Loan Limits on Agricultural Bonds [Sec. 147(c)(2)]
- 22) General Arbitrage Rebate Rules [Sec. 148(f)]
- 23) Safe Harbor Rules for Broker Commissions on Guaranteed Investment Contracts or Investments Purchased for a Yield Restricted Defeasance Escrow [Sec. 148]

- 24) Personal Exemption [Sec. 151]
- 25) Eligible Long-Term Care Premiums [Sec. 213(d)(10)]
- 26) Medical Savings Accounts [Sec. 220]
- 27) Interest on Education Loans [Sec. 221]
- 28) Treatment of Dues Paid to Agricultural or Horticultural Organizations [Sec. 512(d)]
- 29) Insubstantial Benefit Limitations for Contributions Associated With Charitable Fund-Raising Campaigns [Sec. 513(h)]
- 30) Expatriation to Avoid Tax [Sec. 877]
- 31) Tax Responsibilities of Expatriation [Sec. 877 A]
- 32) Foreign Earned Income Exclusion [Sec. 911]
- 33) Unified Credit Against Estate Tax [Sec. 2010]
- 34) Valuation of Qualified Real Property in Decedent's Gross Estate [Sec. 2032A]
- 35) Annual Exclusion for Gifts [Sec. 2503; 2523]
- 36) Tax on Arrow Shafts [Sec. 4161]
- 37) Passenger Air Transportation Excise Tax [Sec. 4261]
- 38) Reporting Exception for Certain Exempt Organizations with Nondeductible Lobbying Expenditures [Sec. 6033(e)(3)]
- 39) Notice of Large Gifts Received from Foreign Persons [Sec. 6039F]
- 40) Persons Against Whom a Federal Tax Lien Is Not Valid [Sec. 6323]
- 41) Property Exempt from Levy [Sec. 6334]
- 42) Interest on a Certain Portion of the Estate Tax Payable in Installments [Sec. 6601(j)]
- 43) Attorney Fee Awards [Sec. 7430]
- 44) Periodic Payments Received under Qualified Long-Term Care [Sec. 7702B(d)]