
Section 2

Changes in Law and Regulations

The statistics in this report reflect, in general, changes in law and regulations that became effective during the 2015 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others

The following change affected the comparability of the relevant statistics in this report with those of prior years.

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

The credit period for electricity produced at qualified facilities placed in service before October 23, 2004, has expired.

See Form 8835, *Renewable Electricity, Refined Coal, and Indian Coal Production Credit*.

Work Opportunity Credit

The Protecting Americans from Tax Hikes (PATH) Act of 2015, enacted in December 2015, retroactively extended the credit for nine categories of workers hired on or after January 1, 2015, and also added a tenth category for long-term unemployment recipients hired on or after January 1, 2016.

See Form 5884, *Work Opportunity Credit*.