

Subsec. (a)(10). Pub. L. 94-455, §1901(a)(24)(A), struck out par. (10) relating to descendants of a taxpayer, who were members of taxpayer's household, before receiving institutional care.

Subsec. (b)(3). Pub. L. 94-455, §1901(a)(24)(B), among other changes struck out "of the Canal Zone, or of the Republic of Panama" after "country contiguous to the United States," and provisions relating to children born or adopted in Philippines.

Subsec. (c)(4). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

Subsec. (d). Pub. L. 94-455, §1901(b)(8)(A), substituted "organization described in section 170(b)(1)(A)(ii)" for "institution (as defined in section 151(e)(4))".

Subsec. (e)(2)(B)(i). Pub. L. 94-455, §2139(a), substituted "each" for "all".

Subsec. (e)(3), (5). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

1972—Subsec. (b)(3). Pub. L. 92-580 substituted "citizen or national of the United States" for "citizen of the United States" in two places.

1969—Subsec. (b)(2). Pub. L. 91-172 inserted reference to foster children who satisfy requirements of subsec. (a)(9) of this section.

1967—Subsec. (a). Pub. L. 90-78, §1(b), inserted "or (e)" after "subsection (c)".

Subsec. (e). Pub. L. 90-78, §1(a), added subsec. (e).

1959—Subsec. (b)(2). Pub. L. 86-376 provided that a child who is a member of an individual's household if placed with such individual by an authorized placement agency for legal adoption by such individual shall be treated as a child by blood.

1958—Subsec. (a)(9). Pub. L. 85-866, §4(a), inserted "(other than an individual who at any time during the taxable year was the spouse, determined without regard to section 153, of the taxpayer)".

Subsec. (b)(3). Pub. L. 85-866, §4(b), among other changes, struck out provision that "dependent" does not include any individual who is not a United States citizen unless such individual is a resident of United States or of a contiguous country, or of Canal Zone or Panama, and inserted provision barring exclusion from definition of "dependent" any child of taxpayer, legally adopted by him, if, for taxable year of taxpayer, child's principal place of abode is taxpayer's home and child is member of taxpayer's household, if taxpayer is United States citizen.

Subsec. (b)(5). Pub. L. 85-866, §4(c), added par. (5).

1955—Subsec. (b)(3). Act Aug. 9, 1955, substituted "January 1, 1956" for "July 5, 1946".

#### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by Pub. L. 110-351 applicable to taxable years beginning after Dec. 31, 2008, see section 501(d) of Pub. L. 110-351, set out as an Effective and Termination Dates of 2008 Amendment note under section 24 of this title.

#### EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-135 effective as if included in the provisions of the Working Families Tax Relief Act of 2004, Pub. L. 108-311, to which such amendment relates, see section 404(d) of Pub. L. 109-135, set out as a note under section 21 of this title.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-311 applicable to taxable years beginning after Dec. 31, 2004, see section 208 of Pub. L. 108-311, set out as a note under section 2 of this title.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 104(b)(1)(B), (3) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

Amendment by section 1301(j)(8) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L.

99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 423(a) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1984, see section 423(d) of Pub. L. 98-369, set out as a note under section 2 of this title.

Amendment by section 482(b)(2) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, see section 482(c) of Pub. L. 98-369, set out as a note under section 213 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1901(a)(24), (b)(7)(B), (8)(A) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

Section 2139(b) of Pub. L. 94-455 provided that: "The amendment made by this section [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [Oct. 4, 1976]."

#### EFFECTIVE DATE OF 1972 AMENDMENT

Section 1(c) of Pub. L. 92-580 provided that: "The amendments made by subsections (a) [amending this section] and (b) [amending section 873 of this title] shall apply to taxable years beginning after December 31, 1971."

#### EFFECTIVE DATE OF 1969 AMENDMENT

Section 912(b) of Pub. L. 91-172 provided that: "The amendment made by subsection (a) of this section [amending this section] shall apply to taxable years beginning after December 31, 1969."

#### EFFECTIVE DATE OF 1967 AMENDMENT

Section 2 of Pub. L. 90-78 provided that: "The amendments made by the first section of this Act [amending this section] shall apply with respect to taxable years beginning after December 31, 1966."

#### EFFECTIVE DATE OF 1959 AMENDMENT

Section 1(b) of Pub. L. 86-376 provided that: "The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1958."

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by section 4(a), (c) of Pub. L. 85-866 applicable to taxable years beginning after Dec. 31, 1953, and ending after Aug. 16, 1954, see section 1(c)(1) of Pub. L. 85-866, set out as a note under section 165 of this title.

Section 4(d) of Pub. L. 85-866 provided that: "The amendment made by subsection (b) [amending this section] shall apply with respect to taxable years beginning after December 31, 1957."

#### EFFECTIVE DATE OF 1955 AMENDMENT

Section 3(b) of act Aug. 9, 1955, provided that: "The amendment made by section 2 of this Act [amending this section] shall apply with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954."

### § 153. Cross references

(1) For deductions of estates and trusts, in lieu of the exemptions under section 151, see section 642(b).

(2) For exemptions of nonresident aliens, see section 873(b)(3).

(3) For determination of marital status, see section 7703.

(Aug. 16, 1954, ch. 736, 68A Stat. 45, §154; Pub. L. 89-809, title I, §103(c)(2), Nov. 13, 1966, 80 Stat.

1551; renumbered §153 and amended Pub. L. 94-455, title XIX, §1901(b)(7)(A)(i), (C), Oct. 4, 1976, 90 Stat. 1794; Pub. L. 99-514, title XII, §1272(d)(7), title XIII, §1301(j)(8), Oct. 22, 1986, 100 Stat. 2594, 2658; Pub. L. 108-311, title II, §207(14), Oct. 4, 2004, 118 Stat. 1177.)

PRIOR PROVISIONS

A prior section 153, act Aug. 16, 1954, ch. 736, 68A Stat. 45, related to determination of marital status, prior to repeal by Pub. L. 94-455, title XIX, §1901(b)(7)(A)(i), (d), Oct. 4, 1976, 90 Stat. 1794, 1803, applicable with respect to taxable years beginning after Dec. 31, 1976. See section 143 of this title.

AMENDMENTS

2004—Pars. (1) to (4). Pub. L. 108-311 redesignated pars. (2) to (4) as (1) to (3), respectively, and struck out former par. (1) which read as follows: “For definitions of ‘husband’ and ‘wife’, as used in section 152(b)(4), see section 7701(a)(17).”

1986—Par. (4). Pub. L. 99-514, §1272(d)(7), redesignated par. (5) as (4) and struck out former par. (4) which read as follows: “For exemptions of citizens deriving income mainly from sources within possessions of the United States, see section 931(e).”

Par. (5). Pub. L. 99-514, §1272(d)(7), redesignated par. (5) as (4).

Pub. L. 99-514, §1301(j)(8), substituted “section 7703” for “section 143”.

1976—Par. (5). Pub. L. 94-455, §1901(b)(7)(C), added par. (5).

1966—Par. (3). Pub. L. 89-809 substituted “873(b)(3)” for “873(d)”.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-311 applicable to taxable years beginning after Dec. 31, 2004, see section 208 of Pub. L. 108-311, set out as a note under section 2 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1272(d)(7) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 1277 of Pub. L. 99-514, set out as a note under section 931 of this title.

Amendment by section 1301(j)(8) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 applicable with respect to taxable years beginning after Dec. 31, 1966, see section 103(n)(1) of Pub. L. 89-809, set out as a note under section 871 of this title.

PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS

Sec.	
161.	Allowance of deductions.
162.	Trade or business expenses.
163.	Interest.
164.	Taxes.
165.	Losses.
166.	Bad debts.
167.	Depreciation.
168.	Accelerated cost recovery system.
169.	Amortization of pollution control facilities.

Sec.	
170.	Charitable, etc., contributions and gifts.
171.	Amortizable bond premium.
172.	Net operating loss deduction.
173.	Circulation expenditures.
174.	Research and experimental expenditures.
175.	Soil and water conservation expenditures; endangered species recovery expenditures.
176.	Payments with respect to employees of certain foreign corporations.
[177.]	Repealed.]
178.	Amortization of cost of acquiring a lease.
179.	Election to expense certain depreciable business assets.
179A.	Deduction for clean-fuel vehicles and certain refueling property.
179B.	Deduction for capital costs incurred in complying with Environmental Protection Agency sulfur regulations.
179C.	Election to expense certain refineries.
179D.	Energy efficient commercial buildings deduction.
179E.	Election to expense advanced mine safety equipment.
180.	Expenditures by farmers for fertilizer, etc.
181.	Treatment of certain qualified film and television productions.
[182.]	Repealed.]
183.	Activities not engaged in for profit.
[184, 185.]	Repealed.]
186.	Recoveries of damages for antitrust violations, etc.
[187 to 189.]	Repealed.]
190.	Expenditures to remove architectural and transportation barriers to the handicapped and elderly.
191.	Amortization of certain rehabilitation expenditures for certified historic structures. <sup>1</sup>
192.	Contributions to black lung benefit trust.
193.	Tertiary injectants.
194.	Treatment of reforestation expenditures.
194A.	Contributions to employer liability trusts.
195.	Start-up expenditures.
196.	Deduction for certain unused business credits.
197.	Amortization of goodwill and certain other intangibles.
198.	Expensing of environmental remediation costs.
198A.	Expensing of Qualified Disaster Expenses. <sup>2</sup>
199.	Income attributable to domestic production activities.

AMENDMENTS

2008—Pub. L. 110-343, div. C, title VII, §707(b), Oct. 3, 2008, 122 Stat. 3924, added item 198A.

Pub. L. 110-234, title XV, §15303(a)(2)(C), May 22, 2008, 122 Stat. 1501, and Pub. L. 110-246, title XV, §15303(a)(2)(C), June 18, 2008, 122 Stat. 2263, made identical amendments, inserting “; endangered species recovery expenditures” after “conservation expenditures” in item 175. The amendment by Pub. L. 110-234 was repealed by Pub. L. 110-246, §4(a), June 18, 2008, 122 Stat. 1664.

2006—Pub. L. 109-432, div. A, title IV, §404(b)(4), Dec. 20, 2006, 120 Stat. 2956, added item 179E.

2005—Pub. L. 109-58, title XIII, §§1323(b)(4), 1331(c), Aug. 8, 2005, 119 Stat. 1015, 1024, added items 179C and 179D.

2004—Pub. L. 108-357, title I, §102(d)(8), title II, §244(b), title III, §§322(c)(5), 338(b)(6), Oct. 22, 2004, 118 Stat. 1429, 1446, 1475, 1481, added items 179B, 181, and 199, and substituted “Treatment” for “Amortization” in item 194.

1997—Pub. L. 105-34, title IX, §941(b), Aug. 5, 1997, 111 Stat. 885, added item 198.

<sup>1</sup> Section 191 was repealed by Pub. L. 97-34 without corresponding amendment of part analysis.

<sup>2</sup> So in original. The words “Qualified Disaster Expenses” probably should not be capitalized.