

which is 10 years after the date on which the election under this paragraph is made.

(G) Election

An election under this paragraph may be revoked only with the consent of the Secretary.

(e) Bonds of certain volunteer fire departments

For purposes of this part and section 103—

(1) In general

A bond of a volunteer fire department shall be treated as a bond of a political subdivision of a State if—

(A) such department is a qualified volunteer fire department with respect to an area within the jurisdiction of such political subdivision, and

(B) such bond is issued as part of an issue 95 percent or more of the net proceeds of which are to be used for the acquisition, construction, reconstruction, or improvement of a firehouse (including land which is functionally related and subordinate thereto) or firetruck used or to be used by such department.

(2) Qualified volunteer fire department

For purposes of this subsection, the term “qualified volunteer fire department” means, with respect to a political subdivision of a State, any organization—

(A) which is organized and operated to provide firefighting or emergency medical services for persons in an area (within the jurisdiction of such political subdivision) which is not provided with any other firefighting services, and

(B) which is required (by written agreement) by the political subdivision to furnish firefighting services in such area.

For purposes of subparagraph (A), other firefighting services provided in an area shall be disregarded in determining whether an organization is a qualified volunteer fire department if such other firefighting services are provided by a qualified volunteer fire department (determined with the application of this sentence) and such organization and the provider of such other services have been continuously providing firefighting services to such area since January 1, 1981.

(3) Treatment as private activity bonds only for certain purposes

Bonds which are part of an issue which meets the requirements of paragraph (1) shall not be treated as private activity bonds except for purposes of sections 147(f) and 149(d).

(Added Pub. L. 99-514, title XIII, § 1301(b), Oct. 22, 1986, 100 Stat. 2651; amended Pub. L. 100-647, title I, § 1013(a)(23), (24)(A), (30)–(33), title VI, § 6182(a), (b), Nov. 10, 1988, 102 Stat. 3542, 3543, 3729; Pub. L. 104-188, title I, § 1614(a), Aug. 20, 1996, 110 Stat. 1851.)

REFERENCES IN TEXT

The Higher Education Act of 1965, referred to in subsec. (d)(2)(A), (3)(F)(i), is Pub. L. 89-329, Nov. 8, 1965, 79 Stat. 1219, as amended, which is classified principally to chapter 28 (§1001 et seq.) of Title 20, Education. For

complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 20 and Tables.

AMENDMENTS

1996—Subsec. (d)(3). Pub. L. 104-188 added par. (3).

1988—Subsec. (b)(1)(A). Pub. L. 100-647, § 1013(a)(23)(C), inserted “tax-exempt” before “qualified mortgage bond”.

Pub. L. 100-647, § 1013(a)(30), inserted before period at end “and before the date such residence is again the principal residence of at least 1 of the mortgagors who received such financing”.

Subsec. (b)(2). Pub. L. 100-647, § 1013(a)(32), inserted at end “If the provisions of prior law corresponding to section 142(d) apply to a refunded bond, such provisions shall apply (in lieu of section 142(d)) to the refunding bond.”

Subsec. (b)(2)(A). Pub. L. 100-647, § 1013(a)(31), substituted “described in paragraph” for “described paragraph”.

Subsec. (b)(4). Pub. L. 100-647, § 1013(a)(23)(A), (B), inserted “and small issue bonds” after “bonds” in heading, and “or a qualified small issue bond” before period at end of subpar. (B).

Subsec. (b)(6). Pub. L. 100-647, § 1013(a)(33), added par. (6).

Subsec. (e)(1)(B). Pub. L. 100-647, § 6182(b), inserted “(including land which is functionally related and subordinate thereto)” after “a firehouse”.

Subsec. (e)(2). Pub. L. 100-647, § 6182(a), inserted at end “For purposes of subparagraph (A), other firefighting services provided in an area shall be disregarded in determining whether an organization is a qualified volunteer fire department if such other firefighting services are provided by a qualified volunteer fire department (determined with the application of this sentence) and such organization and the provider of such other services have been continuously providing firefighting services to such area since January 1, 1981.”

Subsec. (e)(3). Pub. L. 100-647, § 1013(a)(24)(A), added par. (3).

EFFECTIVE DATE OF 1996 AMENDMENT

Section 1614(b) of Pub. L. 104-188 provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 20, 1996].”

EFFECTIVE DATE OF 1988 AMENDMENT

Section 1013(a)(24)(B) of Pub. L. 100-647 provided that: “The amendment made by subparagraph (A) [amending this section] shall apply to bonds issued after October 21, 1988.”

Amendment by section 1013(a)(23), (30)–(33) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Section 6182(c) of Pub. L. 100-647 provided that: “The amendments made by this section [amending this section] shall apply to bonds issued after the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE

Section applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, with subsec. (b) applicable to changes in use (and ownership) after Aug. 15, 1986, but only with respect to financing (including refinancings) provided after such date, and with subsec. (d) applicable to payments made after Aug. 15, 1986, see sections 1311 to 1318 of Pub. L. 99-514, as amended, set out as an Effective Date; Transitional Rules note under section 141 of this title.

PART V—DEDUCTIONS FOR PERSONAL EXEMPTIONS

Sec. 151. Allowance of deductions for personal exemptions.

- Sec. 152. Dependent defined.
- 153. Cross references.

AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1901(b)(7)(A)(ii), Oct. 4, 1976, 90 Stat. 1794, redesignated item 154 as 153 and struck out former item 153 “Determination of marital status”.

§ 151. Allowance of deductions for personal exemptions

(a) Allowance of deductions

In the case of an individual, the exemptions provided by this section shall be allowed as deductions in computing taxable income.

(b) Taxpayer and spouse

An exemption of the exemption amount for the taxpayer; and an additional exemption of the exemption amount for the spouse of the taxpayer if a joint return is not made by the taxpayer and his spouse, and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(c) Additional exemption for dependents

An exemption of the exemption amount for each individual who is a dependent (as defined in section 152) of the taxpayer for the taxable year.

(d) Exemption amount

For purposes of this section—

(1) In general

Except as otherwise provided in this subsection, the term “exemption amount” means \$2,000.

(2) Exemption amount disallowed in case of certain dependents

In the case of an individual with respect to whom a deduction under this section is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, the exemption amount applicable to such individual for such individual’s taxable year shall be zero.

(3) Phaseout

(A) In general

In the case of any taxpayer whose adjusted gross income for the taxable year exceeds the threshold amount, the exemption amount shall be reduced by the applicable percentage.

(B) Applicable percentage

For purposes of subparagraph (A), the term “applicable percentage” means 2 percentage points for each \$2,500 (or fraction thereof) by which the taxpayer’s adjusted gross income for the taxable year exceeds the threshold amount. In the case of a married individual filing a separate return, the preceding sentence shall be applied by substituting “\$1,250” for “\$2,500”. In no event shall the applicable percentage exceed 100 percent.

(C) Threshold amount

For purposes of this paragraph, the term “threshold amount” means—

- (i) \$150,000 in the case of a joint return or a surviving spouse (as defined in section 2(a)),

- (ii) \$125,000 in the case of a head of a household (as defined in section 2(b)),¹
- (iii) \$100,000 in the case of an individual who is not married and who is not a surviving spouse or head of a household, and
- (iv) \$75,000 in the case of a married individual filing a separate return.

For purposes of this paragraph, marital status shall be determined under section 7703.

(D) Coordination with other provisions

The provisions of this paragraph shall not apply for purposes of determining whether a deduction under this section with respect to any individual is allowable to another taxpayer for any taxable year.

(E) Reduction of phaseout

(i) In general

In the case of taxable years beginning after December 31, 2005, and before January 1, 2010, the reduction under subparagraph (A) shall be equal to the applicable fraction of the amount which would (but for this subparagraph) be the amount of such reduction.

(ii) Applicable fraction

For purposes of clause (i), the applicable fraction shall be determined in accordance with the following table:

For taxable years beginning in calendar year—	The applicable fraction is—
2006 and 2007	2/3
2008 and 2009	1/3.

(F) Termination

This paragraph shall not apply to any taxable year beginning after December 31, 2009.

(4) Inflation adjustments

(A) Adjustment to basic amount of exemption

In the case of any taxable year beginning in a calendar year after 1989, the dollar amount contained in paragraph (1) shall be increased by an amount equal to—

- (i) such dollar amount, multiplied by
- (ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting “calendar year 1988” for “calendar year 1992” in subparagraph (B) thereof.

(B) Adjustment to threshold amounts for years after 1991

In the case of any taxable year beginning in a calendar year after 1991, each dollar amount contained in paragraph (3)(C) shall be increased by an amount equal to—

- (i) such dollar amount, multiplied by
- (ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting “calendar year 1990” for “calendar year 1992” in subparagraph (B) thereof.

¹ So in original. A closing parenthesis probably should precede the comma.

(e) Identifying information required

No exemption shall be allowed under this section with respect to any individual unless the TIN of such individual is included on the return claiming the exemption.

(Aug. 16, 1954, ch. 736, 68A Stat. 42; Pub. L. 91-172, title VIII, § 801(a)(1), (b)(1), (c)(1), (d)(1), title IX, § 941(b), Dec. 30, 1969, 83 Stat. 675, 676, 726; Pub. L. 92-178, title II, § 201(a)(1), (b)(1), (c), Dec. 10, 1971, 85 Stat. 510, 511; Pub. L. 94-455, title XIX, § 1901(a)(23), Oct. 4, 1976, 90 Stat. 1767; Pub. L. 95-600, title I, § 102(a), Nov. 6, 1978, 92 Stat. 2771; Pub. L. 97-34, title I, § 104(c), Aug. 13, 1981, 95 Stat. 189; Pub. L. 98-369, div. A, title IV, § 426(a), July 18, 1984, 98 Stat. 804; Pub. L. 99-514, title I, § 103, title XVIII, § 1847(b)(3), Oct. 22, 1986, 100 Stat. 2102, 2856; Pub. L. 100-647, title VI, § 6010(a), Nov. 10, 1988, 102 Stat. 3691; Pub. L. 101-508, title XI, §§ 11101(d)(1)(F), 11104(a), Nov. 5, 1990, 104 Stat. 1388-405, 1388-407; Pub. L. 102-318, title V, § 511, July 3, 1992, 106 Stat. 300; Pub. L. 103-66, title XIII, §§ 13201(b)(3)(G), 13205, Aug. 10, 1993, 107 Stat. 459, 462; Pub. L. 104-188, title I, § 1615(a)(1), 1702(a)(2), Aug. 20, 1996, 110 Stat. 1853, 1868; Pub. L. 106-554, § 1(a)(7) [title III, § 306(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-634; Pub. L. 107-16, title I, § 102(a), June 7, 2001, 115 Stat. 44; Pub. L. 107-147, title IV, §§ 412(b), 417(6), Mar. 9, 2002, 116 Stat. 53, 56; Pub. L. 108-311, title II, § 206, Oct. 4, 2004, 118 Stat. 1176.)

INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS

For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.

AMENDMENT OF SECTION

For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note below.

AMENDMENTS

2004—Subsec. (c). Pub. L. 108-311 reenacted heading without change and amended text generally. Prior to amendment, text consisted of pars. (1) to (6) relating to additional exemption for dependents in general, exemption denied in case of certain married dependents, child defined, student defined, certain income of handicapped dependents not taken into account, and treatment of missing children, respectively.

2002—Subsec. (c)(6)(B)(iii). Pub. L. 107-147, § 417(6), inserted “as” before “such terms”.

Subsec. (c)(6)(C). Pub. L. 107-147, § 412(b), substituted “for principal place of abode requirements” for “for earned income credit” in heading, “An” for “For purposes of section 32, an” in introductory provisions, and “principal place of abode requirements of section 2(a)(1)(B), section 2(b)(1)(A), and section 32(c)(3)(A)(ii)” for “requirement of section 32(c)(3)(A)(ii)” in concluding provisions.

2001—Subsec. (d)(3)(E), (F). Pub. L. 107-16, §§ 102(a), 901, temporarily added subpars. (E) and (F). See Effective and Termination Dates of 2001 Amendment note below.

2000—Subsec. (c)(6). Pub. L. 106-554 added par. (6).

1996—Subsec. (d)(3)(C)(i). Pub. L. 104-188, § 1702(a)(2), substituted “joint return” for “joint of a return”.

Subsec. (e). Pub. L. 104-188, § 1615(a)(1), added subsec. (e).

1993—Subsec. (d)(3)(E). Pub. L. 103-66, § 13205, struck out heading and text of subpar. (E). Text read as follows: “This paragraph shall not apply to any taxable year beginning after December 31, 1996.”

Subsec. (d)(4)(A)(ii), (B)(ii). Pub. L. 103-66, § 13201(b)(3)(G), substituted “1992” for “1989”.

1992—Subsec. (d)(3)(E). Pub. L. 102-318 substituted “1996” for “1995”.

1990—Subsec. (d). Pub. L. 101-508, § 11104(a), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: “For purposes of this section—

“(1) IN GENERAL.—Except as provided in paragraph (2), the term ‘exemption amount’ means—

“(A) \$1,900 for taxable years beginning during 1987,

“(B) \$1,950 for taxable years beginning during 1988,

and

“(C) \$2,000 for taxable years beginning after December 31, 1988.

“(2) EXEMPTION AMOUNT DISALLOWED IN THE CASE OF CERTAIN DEPENDENTS.—In the case of an individual with respect to whom a deduction under this section is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, the exemption amount applicable to such individual for such individual’s taxable year shall be zero.

“(3) INFLATION ADJUSTMENT FOR YEARS AFTER 1989.—In the case of any taxable year beginning in a calendar year after 1989, the dollar amount contained in paragraph (1)(C) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3), for the calendar year in which the taxable year begins, by substituting ‘calendar year 1988’ for ‘calendar year 1987’ in subparagraph (B) thereof.”

Subsec. (d)(3)(B). Pub. L. 101-508, § 11101(d)(1)(F), substituted “1989” for “1987”.

1988—Subsec. (c)(1)(B)(ii). Pub. L. 100-647 inserted “who has not attained the age of 24 at the close of such calendar year” after “student”.

1986—Subsec. (c). Pub. L. 99-514, § 103(b), redesignated subsec. (e) as (c) and struck out former subsec. (c) which provided for an additional exemption for taxpayer or spouse aged 65 or more.

Subsec. (d). Pub. L. 99-514, § 103(b), redesignated subsec. (f) as (d) and struck out former subsec. (d) which provided for an additional exemption for blindness of taxpayer or spouse.

Subsec. (e). Pub. L. 99-514, § 103(b), redesignated subsec. (e) as (c).

Pub. L. 99-514, § 1847(b)(3), substituted “section 22(e)” for “section 37(e)” in par. (5)(C).

Subsec. (f). Pub. L. 99-514, § 103(b), redesignated subsec. (f) as (d).

Pub. L. 99-514, § 103(a), amended subsec. (f) generally. Prior to amendment, subsec. (f) read as follows: “For purposes of this section, the term ‘exemption amount’ means, with respect to any taxable year, \$1,000 increased by an amount equal to \$1,000 multiplied by the cost-of-living adjustment (as defined in section 1(f)(3)) for the calendar year in which the taxable year begins. If the amount determined under the preceding sentence is not a multiple of \$10, such amount shall be rounded to the nearest multiple of \$10 (or if such amount is a multiple of \$5, such amount shall be increased to the next highest multiple of \$10).”

1984—Subsec. (e)(5). Pub. L. 98-369 added par. (5).

1981—Subsecs. (b), (c), (d)(1), (2), (e)(1). Pub. L. 97-34, § 104(c)(1), substituted “the exemption amount” for “\$1,000” wherever appearing.

Subsec. (f). Pub. L. 97-34, § 104(c)(2), added subsec. (f).

1978—Pub. L. 95-600 increased exemption from \$750 to \$1,000 with respect to taxable years beginning after Dec. 31, 1978.

1976—Subsec. (e)(4). Pub. L. 94-455 struck out “and educational institution” after “Student” in heading, substituted in subpars. (A) and (B) “organization described in section 170(b)(1)(A)(ii)” for “institution”, and struck out provisions following subpar. (B) defining educational institution.

1971—Pub. L. 92-178 increased exemption from \$650 to \$675 with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, and from \$675 to \$750 with respect to taxable years beginning after Dec. 31, 1971.

1969—Pub. L. 91-172, §801(a)(1), (b)(1), (c)(1), (d)(1), increased exemption from \$600 to \$625 with respect to taxable years beginning after Dec. 31, 1969, and before Jan. 1, 1971, from \$625 to \$650 for taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, from \$650 to \$700 for taxable years beginning after Dec. 31, 1971, and before Jan. 1, 1973, and from \$700 to \$750 for taxable years beginning after Dec. 31, 1972.

Subsecs. (b), (c), Pub. L. 91-172, §941(b), substituted “if a joint return is not made by the taxpayer and his spouse” for “if a separate return is made by the taxpayer”.

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 2002 AMENDMENT

Pub. L. 107-147, title IV, §412(e), Mar. 9, 2002, 116 Stat. 54, provided that: “The amendments made by this section [amending this section and sections 358, 469, 1091, 1233, 1234A, and 1234B of this title] shall take effect as if included in the provisions of the Community Renewal Tax Relief Act of 2000 [H.R. 5662, as enacted by section 1(a)(7) of Pub. L. 106-554, Dec. 21, 2000, 114 Stat. 2763, 2763A-587] to which they relate.”

EFFECTIVE AND TERMINATION DATES OF 2001 AMENDMENT

Pub. L. 107-16, title I, §102(b), June 7, 2001, 115 Stat. 44, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2005.”

Amendment by Pub. L. 107-16 inapplicable to taxable, plan, or limitation years beginning after Dec. 31, 2010, and the Internal Revenue Code of 1986 to be applied and administered to such years as if such amendment had never been enacted, see section 901 of Pub. L. 107-16, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, §1(a)(7) [title III, §306(b)], Dec. 21, 2000, 114 Stat. 2763, 2763A-635, provided that: “The amendment made by this section [amending this section] shall apply to taxable years ending after the date of the enactment of this Act [Dec. 21, 2000].”

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1615(a)(1) of Pub. L. 104-188 applicable with respect to returns the due date for which, without regard to extensions, is on or after the 30th day after Aug. 20, 1996, with special rule for 1995 and 1996, see section 1615(d) of Pub. L. 104-188, set out as a note under section 21 of this title.

Amendment by section 1702(a)(2) of Pub. L. 104-188 effective, except as otherwise expressly provided, as if included in the provision of the Revenue Reconciliation Act of 1990, Pub. L. 101-508, title XI, to which such amendment relates, see section 1702(i) of Pub. L. 104-188, set out as a note under section 38 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13201(b)(3)(G) of Pub. L. 103-66 applicable to taxable years beginning after Dec. 31, 1992, see section 13201(c) of Pub. L. 103-66, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11101(d)(1)(F) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 11101(e) of Pub. L. 101-508, set out as a note under section 1 of this title.

Amendment by section 11104(a) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 11104(c) of Pub. L. 101-508, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Section 6010(b) of Pub. L. 100-647 provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1988.”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 103 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 1847(b)(3) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Section 426(b) of Pub. L. 98-369 provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1984.”

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1984, see section 104(e) of Pub. L. 97-34, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Section 102(d)(1) of Pub. L. 95-600 provided that: “The amendments made by subsections (a) and (b) [amending this section and sections 6012 and 6013 of this title] shall apply to taxable years beginning after December 31, 1978.”

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 1971 AMENDMENT

Section 201(a), (b) of Pub. L. 92-178 provided in part that the increase in exemption from \$650 to \$675 was effective with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972, and from \$675 to \$750 was effective with respect to taxable years beginning after Dec. 31, 1971.

EFFECTIVE DATE OF 1969 AMENDMENT

Section 801(a)(1) of Pub. L. 91-172 provided in part that the increase in exemption from \$600 to \$625 is effective with respect to taxable years beginning after Dec. 31, 1969, and before Jan. 1, 1971.

Section 801(b)(1) of Pub. L. 91-172 provided in part that the increase in the exemption from \$625 to \$650 is effective with respect to taxable years beginning after Dec. 31, 1970, and before Jan. 1, 1972.

Section 941(c) of Pub. L. 91-172 provided that: “The amendments made by subsections (a) [amending section 6012 of this title] and (b) [amending this section] shall apply to taxable years beginning after December 31, 1969.”

REPEALS

Section 801(c)(1), (d)(1) of Pub. L. 91-172 provided for an increase in the personal exemption to \$700, effective with respect to taxable years beginning after Dec. 31, 1971, and before Jan. 1, 1973, and to \$750, effective with respect to taxable years beginning after Dec. 31, 1972, prior to repeal by section 201(c) of Pub. L. 92-178.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147

and 1171–1177] or title XVIII [§§1800–1899A] of Pub. L. 99–514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99–514, as amended, set out as a note under section 401 of this title.

§ 152. Dependent defined

(a) In general

For purposes of this subtitle, the term “dependent” means—

- (1) a qualifying child, or
- (2) a qualifying relative.

(b) Exceptions

For purposes of this section—

(1) Dependents ineligible

If an individual is a dependent of a taxpayer for any taxable year of such taxpayer beginning in a calendar year, such individual shall be treated as having no dependents for any taxable year of such individual beginning in such calendar year.

(2) Married dependents

An individual shall not be treated as a dependent of a taxpayer under subsection (a) if such individual has made a joint return with the individual’s spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

(3) Citizens or nationals of other countries

(A) In general

The term “dependent” does not include an individual who is not a citizen or national of the United States unless such individual is a resident of the United States or a country contiguous to the United States.

(B) Exception for adopted child

Subparagraph (A) shall not exclude any child of a taxpayer (within the meaning of subsection (f)(1)(B)) from the definition of “dependent” if—

- (i) for the taxable year of the taxpayer, the child has the same principal place of abode as the taxpayer and is a member of the taxpayer’s household, and
- (ii) the taxpayer is a citizen or national of the United States.

(c) Qualifying child

For purposes of this section—

(1) In general

The term “qualifying child” means, with respect to any taxpayer for any taxable year, an individual—

- (A) who bears a relationship to the taxpayer described in paragraph (2),
- (B) who has the same principal place of abode as the taxpayer for more than one-half of such taxable year,
- (C) who meets the age requirements of paragraph (3),
- (D) who has not provided over one-half of such individual’s own support for the calendar year in which the taxable year of the taxpayer begins, and
- (E) who has not filed a joint return (other than only for a claim of refund) with the in-

dividual’s spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

(2) Relationship

For purposes of paragraph (1)(A), an individual bears a relationship to the taxpayer described in this paragraph if such individual is—

- (A) a child of the taxpayer or a descendant of such a child, or
- (B) a brother, sister, stepbrother, or step-sister of the taxpayer or a descendant of any such relative.

(3) Age requirements

(A) In general

For purposes of paragraph (1)(C), an individual meets the requirements of this paragraph if such individual is younger than the taxpayer claiming such individual as a qualifying child and—

- (i) has not attained the age of 19 as of the close of the calendar year in which the taxable year of the taxpayer begins, or
- (ii) is a student who has not attained the age of 24 as of the close of such calendar year.

(B) Special rule for disabled

In the case of an individual who is permanently and totally disabled (as defined in section 22(e)(3)) at any time during such calendar year, the requirements of subparagraph (A) shall be treated as met with respect to such individual.

(4) Special rule relating to 2 or more who can claim the same qualifying child

(A) In general

Except as provided in subparagraphs (B) and (C), if (but for this paragraph) an individual may be claimed as a qualifying child by 2 or more taxpayers for a taxable year beginning in the same calendar year, such individual shall be treated as the qualifying child of the taxpayer who is—

- (i) a parent of the individual, or
- (ii) if clause (i) does not apply, the taxpayer with the highest adjusted gross income for such taxable year.

(B) More than 1 parent claiming qualifying child

If the parents claiming any qualifying child do not file a joint return together, such child shall be treated as the qualifying child of—

- (i) the parent with whom the child resided for the longest period of time during the taxable year, or
- (ii) if the child resides with both parents for the same amount of time during such taxable year, the parent with the highest adjusted gross income.

(C) No parent claiming qualifying child

If the parents of an individual may claim such individual as a qualifying child but no parent so claims the individual, such individual may be claimed as the qualifying

child of another taxpayer but only if the adjusted gross income of such taxpayer is higher than the highest adjusted gross income of any parent of the individual.

(d) Qualifying relative

For purposes of this section—

(1) In general

The term “qualifying relative” means, with respect to any taxpayer for any taxable year, an individual—

(A) who bears a relationship to the taxpayer described in paragraph (2),

(B) whose gross income for the calendar year in which such taxable year begins is less than the exemption amount (as defined in section 151(d)),

(C) with respect to whom the taxpayer provides over one-half of the individual’s support for the calendar year in which such taxable year begins, and

(D) who is not a qualifying child of such taxpayer or of any other taxpayer for any taxable year beginning in the calendar year in which such taxable year begins.

(2) Relationship

For purposes of paragraph (1)(A), an individual bears a relationship to the taxpayer described in this paragraph if the individual is any of the following with respect to the taxpayer:

(A) A child or a descendant of a child.

(B) A brother, sister, stepbrother, or step-sister.

(C) The father or mother, or an ancestor of either.

(D) A stepfather or stepmother.

(E) A son or daughter of a brother or sister of the taxpayer.

(F) A brother or sister of the father or mother of the taxpayer.

(G) A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

(H) An individual (other than an individual who at any time during the taxable year was the spouse, determined without regard to section 7703, of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayer’s household.

(3) Special rule relating to multiple support agreements

For purposes of paragraph (1)(C), over one-half of the support of an individual for a calendar year shall be treated as received from the taxpayer if—

(A) no one person contributed over one-half of such support,

(B) over one-half of such support was received from 2 or more persons each of whom, but for the fact that any such person alone did not contribute over one-half of such support, would have been entitled to claim such individual as a dependent for a taxable year beginning in such calendar year,

(C) the taxpayer contributed over 10 percent of such support, and

(D) each person described in subparagraph (B) (other than the taxpayer) who contrib-

uted over 10 percent of such support files a written declaration (in such manner and form as the Secretary may by regulations prescribe) that such person will not claim such individual as a dependent for any taxable year beginning in such calendar year.

(4) Special rule relating to income of handicapped dependents

(A) In general

For purposes of paragraph (1)(B), the gross income of an individual who is permanently and totally disabled (as defined in section 22(e)(3)) at any time during the taxable year shall not include income attributable to services performed by the individual at a sheltered workshop if—

(i) the availability of medical care at such workshop is the principal reason for the individual’s presence there, and

(ii) the income arises solely from activities at such workshop which are incident to such medical care.

(B) Sheltered workshop defined

For purposes of subparagraph (A), the term “sheltered workshop” means a school—

(i) which provides special instruction or training designed to alleviate the disability of the individual, and

(ii) which is operated by an organization described in section 501(c)(3) and exempt from tax under section 501(a), or by a State, a possession of the United States, any political subdivision of any of the foregoing, the United States, or the District of Columbia.

(5) Special rules for support

For purposes of this subsection—

(A) payments to a spouse which are includible in the gross income of such spouse under section 71 or 682 shall not be treated as a payment by the payor spouse for the support of any dependent, and

(B) in the case of the remarriage of a parent, support of a child received from the parent’s spouse shall be treated as received from the parent.

(e) Special rule for divorced parents, etc.

(1) In general

Notwithstanding subsection (c)(1)(B), (c)(4), or (d)(1)(C), if—

(A) a child receives over one-half of the child’s support during the calendar year from the child’s parents—

(i) who are divorced or legally separated under a decree of divorce or separate maintenance,

(ii) who are separated under a written separation agreement, or

(iii) who live apart at all times during the last 6 months of the calendar year, and—

(B) such child is in the custody of 1 or both of the child’s parents for more than one-half of the calendar year, such child shall be treated as being the qualifying child or qualifying relative of the noncustodial parent for a calendar year if the requirements described in paragraph (2) or (3) are met.

(2) Exception where custodial parent releases claim to exemption for the year

For purposes of paragraph (1), the requirements described in this paragraph are met with respect to any calendar year if—

(A) the custodial parent signs a written declaration (in such manner and form as the Secretary may by regulations prescribe) that such custodial parent will not claim such child as a dependent for any taxable year beginning in such calendar year, and

(B) the noncustodial parent attaches such written declaration to the noncustodial parent's return for the taxable year beginning during such calendar year.

(3) Exception for certain pre-1985 instruments**(A) In general**

For purposes of paragraph (1), the requirements described in this paragraph are met with respect to any calendar year if—

(i) a qualified pre-1985 instrument between the parents applicable to the taxable year beginning in such calendar year provides that the noncustodial parent shall be entitled to any deduction allowable under section 151 for such child, and

(ii) the noncustodial parent provides at least \$600 for the support of such child during such calendar year.

For purposes of this subparagraph, amounts expended for the support of a child or children shall be treated as received from the noncustodial parent to the extent that such parent provided amounts for such support.

(B) Qualified pre-1985 instrument

For purposes of this paragraph, the term "qualified pre-1985 instrument" means any decree of divorce or separate maintenance or written agreement—

(i) which is executed before January 1, 1985,

(ii) which on such date contains the provision described in subparagraph (A)(i), and

(iii) which is not modified on or after such date in a modification which expressly provides that this paragraph shall not apply to such decree or agreement.

(4) Custodial parent and noncustodial parent

For purposes of this subsection—

(A) Custodial parent

The term "custodial parent" means the parent having custody for the greater portion of the calendar year.

(B) Noncustodial parent

The term "noncustodial parent" means the parent who is not the custodial parent.

(5) Exception for multiple-support agreement

This subsection shall not apply in any case where over one-half of the support of the child is treated as having been received from a taxpayer under the provision of subsection (d)(3).

(6) Special rule for support received from new spouse of parent

For purposes of this subsection, in the case of the remarriage of a parent, support of a

child received from the parent's spouse shall be treated as received from the parent.

(f) Other definitions and rules

For purposes of this section—

(1) Child defined**(A) In general**

The term "child" means an individual who is—

(i) a son, daughter, stepson, or stepdaughter of the taxpayer, or

(ii) an eligible foster child of the taxpayer.

(B) Adopted child

In determining whether any of the relationships specified in subparagraph (A)(i) or paragraph (4) exists, a legally adopted individual of the taxpayer, or an individual who is lawfully placed with the taxpayer for legal adoption by the taxpayer, shall be treated as a child of such individual by blood.

(C) Eligible foster child

For purposes of subparagraph (A)(ii), the term "eligible foster child" means an individual who is placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

(2) Student defined

The term "student" means an individual who during each of 5 calendar months during the calendar year in which the taxable year of the taxpayer begins—

(A) is a full-time student at an educational organization described in section 170(b)(1)(A)(ii), or

(B) is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational organization described in section 170(b)(1)(A)(ii) or of a State or political subdivision of a State.

(3) Determination of household status

An individual shall not be treated as a member of the taxpayer's household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law.

(4) Brother and sister

The terms "brother" and "sister" include a brother or sister by the half blood.

(5) Special support test in case of students

For purposes of subsections (c)(1)(D) and (d)(1)(C), in the case of an individual who is—

(A) a child of the taxpayer, and

(B) a student,

amounts received as scholarships for study at an educational organization described in section 170(b)(1)(A)(ii) shall not be taken into account.

(6) Treatment of missing children**(A) In general**

Solely for the purposes referred to in subparagraph (B), a child of the taxpayer—

(i) who is presumed by law enforcement authorities to have been kidnapped by

someone who is not a member of the family of such child or the taxpayer, and

(ii) who had, for the taxable year in which the kidnapping occurred, the same principal place of abode as the taxpayer for more than one-half of the portion of such year before the date of the kidnapping,

shall be treated as meeting the requirement of subsection (c)(1)(B) with respect to a taxpayer for all taxable years ending during the period that the child is kidnapped.

(B) Purposes

Subparagraph (A) shall apply solely for purposes of determining—

- (i) the deduction under section 151(c),
- (ii) the credit under section 24 (relating to child tax credit),
- (iii) whether an individual is a surviving spouse or a head of a household (as such terms are defined in section 2), and
- (iv) the earned income credit under section 32.

(C) Comparable treatment of certain qualifying relatives

For purposes of this section, a child of the taxpayer—

- (i) who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such child or the taxpayer, and
- (ii) who was (without regard to this paragraph) a qualifying relative of the taxpayer for the portion of the taxable year before the date of the kidnapping,

shall be treated as a qualifying relative of the taxpayer for all taxable years ending during the period that the child is kidnapped.

(D) Termination of treatment

Subparagraphs (A) and (C) shall cease to apply as of the first taxable year of the taxpayer beginning after the calendar year in which there is a determination that the child is dead (or, if earlier, in which the child would have attained age 18).

(7) Cross references

For provision treating child as dependent of both parents for purposes of certain provisions, see sections 105(b), 132(h)(2)(B), and 213(d)(5).

(Aug. 16, 1954, ch. 736, 68A Stat. 43; Aug. 9, 1955, ch. 693, § 2, 69 Stat. 626; Pub. L. 85-866, title I, § 4(a)-(c), Sept. 2, 1958, 72 Stat. 1607; Pub. L. 86-376, § 1(a), Sept. 23, 1959, 73 Stat. 699; Pub. L. 90-78, § 1, Aug. 31, 1967, 81 Stat. 191; Pub. L. 91-172, title IX, § 912(a), Dec. 30, 1969, 83 Stat. 722; Pub. L. 92-580, § 1(a), Oct. 27, 1972, 86 Stat. 1276; Pub. L. 94-455, title XIX, §§ 1901(a)(24), (b)(7)(B), (8)(A), 1906(b)(13)(A), title XXI, § 2139(a), Oct. 4, 1976, 90 Stat. 1767, 1794, 1834, 1932; Pub. L. 98-369, div. A, title IV, §§ 423(a), 482(b)(2), July 18, 1984, 98 Stat. 799, 848; Pub. L. 99-514, title I, § 104(b)(1)(B), (3), title XIII, § 1301(j)(8), Oct. 22, 1986, 100 Stat. 2104, 2105, 2658; Pub. L. 108-311, title II, § 201, Oct. 4, 2004, 118 Stat. 1169; Pub. L. 109-135, title IV, § 404(a), Dec. 21, 2005, 119 Stat. 2632; Pub. L. 110-351, title V, § 501(a), (b), (c)(2), Oct. 7, 2008, 122 Stat. 3979, 3980.)

AMENDMENTS

2008—Subsec. (c)(1)(E). Pub. L. 110-351, § 501(b), added subpar. (E).

Subsec. (c)(3)(A). Pub. L. 110-351, § 501(a), inserted “is younger than the taxpayer claiming such individual as a qualifying child and” after “such individual” in introductory provisions.

Subsec. (c)(4). Pub. L. 110-351, § 501(c)(2)(B)(ii), substituted “who can claim the same” for “claiming” in heading.

Subsec. (c)(4)(A). Pub. L. 110-351, § 501(c)(2)(B)(i), substituted “Except as provided in subparagraphs (B) and (C), if (but for this paragraph) an individual may be claimed as a qualifying child by 2 or more taxpayers” for “Except as provided in subparagraph (B), if (but for this paragraph) an individual may be and is claimed as a qualifying child by 2 or more taxpayers” in introductory provisions.

Subsec. (c)(4)(C). Pub. L. 110-351, § 501(c)(2)(A), added subpar. (C).

2005—Subsec. (e). Pub. L. 109-135 amended heading and text of subsec. (e) generally. Prior to amendment, text consisted of pars. (1) to (4) relating to special rule for divorced parents, requirements for divorced parents, definitions of custodial and noncustodial parent, and exception for multiple-support agreements.

2004—Pub. L. 108-311 reenacted section catchline without change and amended text generally. Prior to amendment, section consisted of subssecs. (a) to (e) relating to general definition of dependent, rules relating to general definition, multiple support agreements, special support test in case of students, and support test in case of child of divorced parents, etc., respectively.

1986—Subsec. (a)(9). Pub. L. 99-514, § 1301(j)(8), substituted “section 7703” for “section 143”.

Subsec. (d)(2). Pub. L. 99-514, § 104(b)(3), substituted “section 151(c)(4)” for “section 151(e)(4)”.

Subsec. (e)(1)(A). Pub. L. 99-514, § 104(b)(1)(B), substituted “section 151(c)(3)” for “section 151(e)(3)”.

1984—Subsec. (e). Pub. L. 98-369, § 423(a), amended subsec. (e) generally, and in substantially revising support test provisions, enacted par. (1) custodial parent exemption, former par. (1) declaring the general rule that where a child received over one-half of his calendar year support from parents who were divorced or legally separated under a decree of divorce or separate maintenance, or were separated under a written separation agreement and the child was in the custody of one or both parents for more than one-half of the calendar year, the child would be treated as receiving over half of his support from the parent having custody for a greater portion of the calendar year unless treated under special rule provision as having received over half of his support from the parent not having custody; enacted par. (2) release of custodial parent exemption for the year, former par. (2) declaring the special rule that parent without custody would be deemed as furnishing over half of the support where the decree of divorce or separate maintenance, or written agreement, covering the taxable year, provided that parent without custody should be entitled to the section 151 deduction for the child and such parent provided at least \$600 calendar year support, or alternatively, such parent without custody provided \$1,200 or more calendar year support and the parent with custody did not establish more support of the child than the parent without custody; redesignated as par. (3) former par. (4) provision respecting exception for multiple-support agreement, deleting former par. (3) respecting requirement of an itemized statement of expenditures to resolve more support claims; added par. (4) respecting exception for certain pre-1985 instruments; added par. (5) enunciating special rule for support received from new spouse of parent, deleting former par. (5) regulations prescription provision; and added par. (6) cross reference provision.

Subsec. (e)(6). Pub. L. 98-369, § 482(b)(2), substituted “section 213(d)(5)” for “section 213(d)(4)”.

1976—Subsec. (a)(9). Pub. L. 94-455, § 1901(b)(7)(B), substituted “section 143” for “section 153”.

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. ¹
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. ²
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.

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

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