the parent not having custody shall be entitled to any deduction allowable under section 151 for such child, and

"(ii) such parent not having custody provides at least $600 for the support of such child during the calendar year, or

"(B) (i) the parent not having custody provides $1,200 or more for the support of such child (or if there is more than one such child, $1,200 or more for all of such children) for the calendar year, and

"(ii) the parent having custody of such child does not clearly establish that he provided more for the support of such child during the calendar year than the parent not having custody.

For the purposes of this paragraph, amounts expended for the support of a child or children shall be treated as received from the parent not having custody to the extent that such parent provided amounts for such support.

"(3) ITEMIZED STATEMENT REQUIRED.—If a taxpayer claims that paragraph (2) (B) applies with respect to a child for a calendar year and the other parent claims that paragraph (2) (B) (i) is not satisfied or claims to have provided more for the support of such child during such calendar year than the taxpayer, each parent shall be entitled to receive, under regulations to be prescribed by the Secretary or his delegate, an itemized statement of the expenditures upon which the other parent's claim of support is based.

"(4) EXCEPTION FOR MULTIPLE-SUPPORT AGREEMENT.—The provisions of this subsection shall not apply in any case where over half of the support of the child is treated as having been received from a taxpayer under the provisions of subsection (c).

"(5) REGULATIONS.—The Secretary or his delegate shall prescribe such regulations as may be necessary to carry out the purposes of this subsection."

68A Stat. 43. 26 USC 152.

(b) Subsection (a) of such section 152 is amended by striking out "subsection (c)" and inserting in lieu thereof "subsection (c) or (e)".

Effective date.

SEC. 2. The amendments made by the first section of this Act shall apply with respect to taxable years beginning after December 31, 1966.

Approved August 31, 1967.

Public Law 90-79

August 31, 1967
[S. 281]

AN ACT

To increase the amount of real and personal property which may be held by the American Academy in Rome.

American Academy in Rome. Property limit increase.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to permit the American Academy in Rome to enlarge its purposes, and for other purposes", approved June 6, 1912 (37 Stat. 124), as amended (43 Stat. 635), is hereby amended by striking out "$10,000,000" and inserting in lieu thereof "$25,000,000".

Approved August 31, 1967.

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