

terminated 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, which is classified generally to chapter 28 (§ 1001 et seq.) of Title 20, Education, and part C (§ 2751 et seq.) of subchapter I of chapter 34 of Title 42, The Public Health and Welfare. 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.
- 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	$\frac{2}{3}$
2008 and 2009	$\frac{1}{3}$.

(F) Termination

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

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

(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.

(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, 2012, 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