

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".

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by Pub. L. 115-97 applicable to any divorce or separation instrument (as defined in former section 71(b)(2) of this title as in effect before Dec. 22, 2017) executed after Dec. 31, 2018, and to such instruments executed on or before Dec. 31, 2018, and modified after Dec. 31, 2018, if the modification expressly provides that the amendment made by section 11051 of Pub. L. 115-97 applies to such modification, see section 11051(c) of Pub. L. 115-97, set out as a note under section 61 of this title.

##### 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.

Pub. L. 94-455, title XXI, §2139(b), Oct. 4, 1976, 90 Stat. 1932, 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

Pub. L. 92-580, §1(c), Oct. 27, 1972, 86 Stat. 1276, 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

Pub. L. 91-172, title IX, §912(b), Dec. 30, 1969, 83 Stat. 722, 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

Pub. L. 90-78, §2, Aug. 31, 1967, 81 Stat. 192, 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

Pub. L. 86-376, §1(b), Sept. 23, 1959, 73 Stat. 699, 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.

Pub. L. 85-866, §4(d), Sept. 2, 1958, 72 Stat. 1607, 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

Act Aug. 9, 1955, ch. 693, §3(b), 69 Stat. 626, 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.)

#### Editorial Notes

##### 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)”.

**Statutory Notes and Related Subsidiaries**

**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.
- 170. Charitable, etc., contributions and gifts.
- 171. Amortizable bond premium.
- 172. Net operating loss deduction.
- 173. Circulation expenditures.
- 174. Amortization of 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. Repealed.]
- 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.

- Sec. 180. Expenditures by farmers for fertilizer, etc.
- 181. Treatment of certain qualified film and television and live theatrical 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, 199. Repealed.]
- 199A. Qualified business income.

**Editorial Notes**

**AMENDMENTS**

2017—Pub. L. 115-97, title I, §§11011(d)(6), 13305(a), Dec. 22, 2017, 131 Stat. 2071, 2126, struck out item 199 “Income attributable to domestic production activities” and added item 199A.

Pub. L. 115-97, title I, §13206(c), Dec. 22, 2017, 131 Stat. 2112, substituted “Amortization of research and experimental expenditures” for “Research and experimental expenditures” in item 174.

2015—Pub. L. 114-113, div. Q, title I, §169(b)(3), Dec. 18, 2015, 129 Stat. 3068, substituted “Treatment of certain qualified film and television and live theatrical productions” for “Treatment of certain qualified film and television productions” in item 181.

2014—Pub. L. 113-295, div. A, title II, §221(a)(34)(A), (35), Dec. 19, 2014, 128 Stat. 4042, which directed amendment of table of sections for part VI of subchapter A of this chapter by striking items 179A and 198A, was executed by striking items 179A “Deduction for clean-fuel vehicles and certain refueling property” and 198A “Expensing of Qualified Disaster Expenses” in table of sections for part VI of this subchapter to reflect the probable intent of Congress.

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.

1993—Pub. L. 103-66, title XIII, §13261(f)(6), Aug. 10, 1993, 107 Stat. 539, added item 197.

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