

section (a), be allowed with respect to the portion of the adjusted basis which is not the amortizable basis.

**[(h) Repealed. Pub. L. 92-178, title I, § 104(f)(2), Dec. 10, 1971, 85 Stat. 502]**

**(i) Life tenant and remainderman**

In the case of property held by one person for life with remainder to another person, the deduction under this section shall be computed as if the life tenant were the absolute owner of the property and shall be allowable to the life tenant.

**(j) Cross reference**

**For special rule with respect to certain gain derived from the disposition of property the adjusted basis of which is determined with regard to this section, see section 1245.**

(Added Pub. L. 91-172, title VII, § 704(a), Dec. 30, 1969, 83 Stat. 667; amended Pub. L. 92-178, title I, § 104(f)(2), Dec. 10, 1971, 85 Stat. 502; Pub. L. 93-625, § 3(a), Jan. 3, 1975, 88 Stat. 2109; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), title XXI, § 2112(b), (c), Oct. 4, 1976, 90 Stat. 1834, 1906; Pub. L. 109-58, title XIII, § 1309(a)-(d), Aug. 8, 2005, 119 Stat. 1007; Pub. L. 109-135, title IV, § 402(e), Dec. 21, 2005, 119 Stat. 2611; Pub. L. 115-141, div. U, title IV, § 401(a)(51), Mar. 23, 2018, 132 Stat. 1186.)

**Editorial Notes**

REFERENCES IN TEXT

The Federal Water Pollution Control Act, as amended (33 U.S.C. 466 et seq.), referred to in subsec. (d)(1)(B), is act June 30, 1948, ch. 758, as amended generally by Pub. L. 92-500, § 2, Oct. 18, 1972, 86 Stat. 816, which is classified generally to chapter 26 (§1251 et seq.) of Title 33, Navigation and Navigable Waters. The subject matter of section 13(a) of the act, referred to in subsec. (d)(2), is covered by section 1362(1) of Title 33. For complete classification of this Act to the Code, see Short Title note set out under section 1251 of Title 33 and Tables.

The Clean Air Act, referred to in subsec. (d)(1)(B), is act July 14, 1955, ch. 360, 69 Stat. 322, which is classified generally to chapter 85 (§7401 et seq.) 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 7401 of Title 42 and Tables.

Section 302(b) of the Clean Air Act, referred to in subsec. (d)(2), formerly classified to section 1857h(b) of Title 42, was reclassified to section 7602(b) of Title 42 on enactment of Pub. L. 95-95.

PRIOR PROVISIONS

A prior section 169, act Aug. 16, 1954, ch. 736, 68A Stat. 55, related to amortization of grain-storage facilities, prior to the reorganization of part VI of subchapter B of chapter 1 of this title by Pub. L. 91-172.

AMENDMENTS

2018—Subsec. (d)(5)(B). Pub. L. 115-141 inserted “a” before “facility”.

2005—Subsec. (d). Pub. L. 109-58, § 1309(c), inserted “and special rules” after “Definitions” in heading.

Subsec. (d)(3). Pub. L. 109-58, § 1309(d), substituted “Health and Human Services” for “Health, Education, and Welfare”.

Subsec. (d)(4)(B). Pub. L. 109-58, § 1309(b), amended heading and text of subpar. (B) generally. Prior to amendment, text read as follows: “In the case of any treatment facility used in connection with any plant or other property not in operation before January 1, 1969, the preceding sentence shall be applied by substituting December 31, 1975, for December 31, 1968.”

Subsec. (d)(5). Pub. L. 109-58, § 1309(a), added par. (5). Subsec. (d)(5)(B). Pub. L. 109-135 inserted “in the case of facility placed in service in connection with a plant or other property placed in operation after December 31, 1975,” before “this section”.

1976—Subsecs. (b), (c). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (d)(1). Pub. L. 94-455, §§ 1906(b)(13)(A), 2112(b), substituted in provisions preceding subpar. (A) “January 1, 1976,” for “January 1, 1969,” and “storing, or preventing the creation or emission of” for “or storing”, struck out in subpar. (B) “or his delegate” after “Secretary”, and added subpar. (C).

Subsec. (d)(4). Pub. L. 94-455, § 2112(c), among other changes, struck out provisions relating to treatment facilities placed in service by taxpayer before Jan. 1, 1976, and inserted provisions that in case of treatment facilities used in connection with any plan or other property not in operation before Jan. 1, 1969, Dec. 31, 1975, shall be substituted for Dec. 31, 1968, as the cut-off date for taking into account that portion of the basis which is attributable to construction, reconstruction, or erection.

1975—Subsec. (d)(4)(B). Pub. L. 93-625 substituted “January 1, 1976” for “January 1, 1975”.

1971—Subsec. (h). Pub. L. 92-178 struck out provision that investment credit not be allowed. See section 48(a)(8) of this title.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-135 effective as if included in the provision of the Energy Policy Act of 2005, Pub. L. 109-58, to which such amendment relates, see section 402(m)(1) of Pub. L. 109-135, set out as an Effective and Termination Dates of 2005 Amendments note under section 23 of this title.

Pub. L. 109-58, title XIII, § 1309(e), Aug. 8, 2005, 119 Stat. 1007, provided that: “The amendments made by this section [amending this section] shall apply to facilities placed in service after April 11, 2005.”

EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XXI, § 2112(d)(2), Oct. 4, 1976, 90 Stat. 1907, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by subsection (b) [amending this section] shall apply to taxable years beginning after December 31, 1975. Such amendments shall not apply in the case of any property with respect to which the amortization period under section 169 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] has begun before January 1, 1976.”

EFFECTIVE DATE

Pub. L. 91-172, title VII, § 704(c), Dec. 30, 1969, 83 Stat. 670, provided that: “The amendments made by this section [enacting this section and amending sections 642, 1082, 1245, and 1250 of this title] shall apply with respect to taxable years ending after December 31, 1968.”

**Executive Documents**

TRANSFER OF FUNCTIONS

Functions vested in Secretary of the Interior and Secretary of Health, Education, and Welfare by subsec. (d)(1)(B), (3) of this section transferred to Administrator of Environmental Protection Agency by Reorg. Plan No. 3, of 1970, § 2(a)(9), eff. Dec. 2, 1970, 35 F.R. 15623, 84 Stat. 2086, set out in the Appendix to Title 5, Government Organization and Employees.

**§ 170. Charitable, etc., contributions and gifts**

**(a) Allowance of deduction**

**(1) General rule**

There shall be allowed as a deduction any charitable contribution (as defined in sub-

section (c)) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.

**(2) Corporations on accrual basis**

In the case of a corporation reporting its taxable income on the accrual basis, if—

(A) the board of directors authorizes a charitable contribution during any taxable year, and

(B) payment of such contribution is made after the close of such taxable year and on or before the 15th day of the fourth month following the close of such taxable year,

then the taxpayer may elect to treat such contribution as paid during such taxable year. The election may be made only at the time of the filing of the return for such taxable year, and shall be signified in such manner as the Secretary shall by regulations prescribe.

**(3) Future interests in tangible personal property**

For purposes of this section, payment of a charitable contribution which consists of a future interest in tangible personal property shall be treated as made only when all intervening interests in, and rights to the actual possession or enjoyment of, the property have expired or are held by persons other than the taxpayer or those standing in a relationship to the taxpayer described in section 267(b) or 707(b). For purposes of the preceding sentence, a fixture which is intended to be severed from the real property shall be treated as tangible personal property.

**(b) Percentage limitations**

**(1) Individuals**

In the case of an individual, the deduction provided in subsection (a) shall be limited as provided in the succeeding subparagraphs.

**(A) General rule**

Any charitable contribution to—

(i) a church or a convention or association of churches,

(ii) an educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on,

(iii) an organization the principal purpose or functions of which are the providing of medical or hospital care or medical education or medical research, if the organization is a hospital, or if the organization is a medical research organization directly engaged in the continuous active conduct of medical research in conjunction with a hospital, and during the calendar year in which the contribution is made such organization is committed to spend such contributions for such research before January 1 of the fifth calendar year which begins after the date such contribution is made,

(iv) an organization which normally receives a substantial part of its support (ex-

clusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a)) from the United States or any State or political subdivision thereof or from direct or indirect contributions from the general public, and which is organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of a college or university which is an organization referred to in clause (ii) of this subparagraph and which is an agency or instrumentality of a State or political subdivision thereof, or which is owned or operated by a State or political subdivision thereof or by an agency or instrumentality of one or more States or political subdivisions,

(v) a governmental unit referred to in subsection (c)(1),

(vi) an organization referred to in subsection (c)(2) which normally receives a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a)) from a governmental unit referred to in subsection (c)(1) or from direct or indirect contributions from the general public,

(vii) a private foundation described in subparagraph (F),

(viii) an organization described in section 509(a)(2) or (3),

(ix) an agricultural research organization directly engaged in the continuous active conduct of agricultural research (as defined in section 1404 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977) in conjunction with a land-grant college or university (as defined in such section) or a non-land grant college of agriculture (as defined in such section), and during the calendar year in which the contribution is made such organization is committed to spend such contribution for such research before January 1 of the fifth calendar year which begins after the date such contribution is made, or

(x) an organization described in section 501(c)(19) that is a federally chartered corporation,

shall be allowed to the extent that the aggregate of such contributions does not exceed 50 percent of the taxpayer's contribution base for the taxable year.

**(B) Other contributions**

Any charitable contribution other than a charitable contribution to which subparagraph (A) applies shall be allowed to the extent that the aggregate of such contributions does not exceed the lesser of—

(i) 30 percent of the taxpayer's contribution base for the taxable year, or

(ii) the excess of 50 percent of the taxpayer's contribution base for the taxable

year over the amount of charitable contributions allowable under subparagraph (A) (determined without regard to subparagraph (C)).

If the aggregate of such contributions exceeds the limitation of the preceding sentence, such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution (to which subparagraph (A) does not apply) in each of the 5 succeeding taxable years in order of time.

**(C) Special limitation with respect to contributions described in subparagraph (A) of certain capital gain property**

(i) In the case of charitable contributions described in subparagraph (A) of capital gain property to which subsection (e)(1)(B) does not apply, the total amount of contributions of such property which may be taken into account under subsection (a) for any taxable year shall not exceed 30 percent of the taxpayer's contribution base for such year. For purposes of this subsection, contributions of capital gain property to which this subparagraph applies shall be taken into account after all other charitable contributions (other than charitable contributions to which subparagraph (D) applies).

(ii) If charitable contributions described in subparagraph (A) of capital gain property to which clause (i) applies exceeds 30 percent of the taxpayer's contribution base for any taxable year, such excess shall be treated, in a manner consistent with the rules of subsection (d)(1), as a charitable contribution of capital gain property to which clause (i) applies in each of the 5 succeeding taxable years in order of time.

(iii) At the election of the taxpayer (made at such time and in such manner as the Secretary prescribes by regulations), subsection (e)(1) shall apply to all contributions of capital gain property (to which subsection (e)(1)(B) does not otherwise apply) made by the taxpayer during the taxable year. If such an election is made, clauses (i) and (ii) shall not apply to contributions of capital gain property made during the taxable year, and, in applying subsection (d)(1) for such taxable year with respect to contributions of capital gain property made in any prior contribution year for which an election was not made under this clause, such contributions shall be reduced as if subsection (e)(1) had applied to such contributions in the year in which made.

(iv) For purposes of this paragraph, the term "capital gain property" means, with respect to any contribution, any capital asset the sale of which at its fair market value at the time of the contribution would have resulted in gain which would have been long-term capital gain. For purposes of the preceding sentence, any property which is property used in the trade or business (as defined in section 1231(b)) shall be treated as a capital asset.

**(D) Special limitation with respect to contributions of capital gain property to organizations not described in subparagraph (A)**

**(i) In general**

In the case of charitable contributions (other than charitable contributions to which subparagraph (A) applies) of capital gain property, the total amount of such contributions of such property taken into account under subsection (a) for any taxable year shall not exceed the lesser of—

(I) 20 percent of the taxpayer's contribution base for the taxable year, or

(II) the excess of 30 percent of the taxpayer's contribution base for the taxable year over the amount of the contributions of capital gain property to which subparagraph (C) applies.

For purposes of this subsection, contributions of capital gain property to which this subparagraph applies shall be taken into account after all other charitable contributions.

**(ii) Carryover**

If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution of capital gain property to which clause (i) applies in each of the 5 succeeding taxable years in order of time.

**(E) Contributions of qualified conservation contributions**

**(i) In general**

Any qualified conservation contribution (as defined in subsection (h)(1)) shall be allowed to the extent the aggregate of such contributions does not exceed the excess of 50 percent of the taxpayer's contribution base over the amount of all other charitable contributions allowable under this paragraph.

**(ii) Carryover**

If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding years in order of time.

**(iii) Coordination with other subparagraphs**

For purposes of applying this subsection and subsection (d)(1), contributions described in clause (i) shall not be treated as described in subparagraph (A), (B), (C), or (D) and such subparagraphs shall apply without regard to such contributions.

**(iv) Special rule for contribution of property used in agriculture or livestock production**

**(I) In general**

If the individual is a qualified farmer or rancher for the taxable year for which

the contribution is made, clause (i) shall be applied by substituting “100 percent” for “50 percent”.

**(II) Exception**

Subclause (I) shall not apply to any contribution of property made after the date of the enactment of this subparagraph which is used in agriculture or livestock production (or available for such production) unless such contribution is subject to a restriction that such property remain available for such production. This subparagraph shall be applied separately with respect to property to which subclause (I) does not apply by reason of the preceding sentence prior to its application to property to which subclause (I) does apply.

**(v) Definition**

For purposes of clause (iv), the term “qualified farmer or rancher” means a taxpayer whose gross income from the trade or business of farming (within the meaning of section 2032A(e)(5)) is greater than 50 percent of the taxpayer’s gross income for the taxable year.

**(F) Certain private foundations**

The private foundations referred to in subparagraph (A)(vii) and subsection (e)(1)(B) are—

(i) a private operating foundation (as defined in section 4942(j)(3)),

(ii) any other private foundation (as defined in section 509(a)) which, not later than the 15th day of the third month after the close of the foundation’s taxable year in which contributions are received, makes qualifying distributions (as defined in section 4942(g), without regard to paragraph (3) thereof), which are treated, after the application of section 4942(g)(3), as distributions out of corpus (in accordance with section 4942(h)) in an amount equal to 100 percent of such contributions, and with respect to which the taxpayer obtains adequate records or other sufficient evidence from the foundation showing that the foundation made such qualifying distributions, and

(iii) a private foundation all of the contributions to which are pooled in a common fund and which would be described in section 509(a)(3) but for the right of any substantial contributor (hereafter in this clause called “donor”) or his spouse to designate annually the recipients, from among organizations described in paragraph (1) of section 509(a), of the income attributable to the donor’s contribution to the fund and to direct (by deed or by will) the payment, to an organization described in such paragraph (1), of the corpus in the common fund attributable to the donor’s contribution; but this clause shall apply only if all of the income of the common fund is required to be (and is) distributed to one or more organizations described in such paragraph (1) not later than the 15th day of the third month after the close of

the taxable year in which the income is realized by the fund and only if all of the corpus attributable to any donor’s contribution to the fund is required to be (and is) distributed to one or more of such organizations not later than one year after his death or after the death of his surviving spouse if she has the right to designate the recipients of such corpus.

**(G) Increased limitation for cash contributions**

**(i) In general**

In the case of any contribution of cash to an organization described in subparagraph (A), the total amount of such contributions which may be taken into account under subsection (a) for any taxable year beginning after December 31, 2017, and before January 1, 2026, shall not exceed 60 percent of the taxpayer’s contribution base for such year.

**(ii) Carryover**

If the aggregate amount of contributions described in clause (i) exceeds the applicable limitation under clause (i) for any taxable year described in such clause, such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution to which clause (i) applies in each of the 5 succeeding years in order of time.

**(iii) Coordination with subparagraphs (A) and (B)**

**(I) In general**

Contributions taken into account under this subparagraph shall not be taken into account under subparagraph (A).

**(II) Limitation reduction**

For each taxable year described in clause (i), and each taxable year to which any contribution under this subparagraph is carried over under clause (ii), subparagraph (A) shall be applied by reducing (but not below zero) the contribution limitation allowed for the taxable year under such subparagraph by the aggregate contributions allowed under this subparagraph for such taxable year, and subparagraph (B) shall be applied by treating any reference to subparagraph (A) as a reference to both subparagraph (A) and this subparagraph.

**(H) Contribution base defined**

For purposes of this section, the term “contribution base” means adjusted gross income (computed without regard to any net operating loss carryback to the taxable year under section 172).

**(2) Corporations**

In the case of a corporation—

**(A) In general**

The total deductions under subsection (a) for any taxable year (other than for contributions to which subparagraph (B) or (C) applies) shall not exceed 10 percent of the taxpayer’s taxable income.

**(B) Qualified conservation contributions by certain corporate farmers and ranchers****(i) In general**

Any qualified conservation contribution (as defined in subsection (h)(1))—

(I) which is made by a corporation which, for the taxable year during which the contribution is made, is a qualified farmer or rancher (as defined in paragraph (1)(E)(v)) and the stock of which is not readily tradable on an established securities market at any time during such year, and

(II) which, in the case of contributions made after the date of the enactment of this subparagraph, is a contribution of property which is used in agriculture or livestock production (or available for such production) and which is subject to a restriction that such property remain available for such production,

shall be allowed to the extent the aggregate of such contributions does not exceed the excess of the taxpayer's taxable income over the amount of charitable contributions allowable under subparagraph (A).

**(ii) Carryover**

If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(2)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding taxable years in order of time.

**(C) Qualified conservation contributions by certain Native Corporations****(i) In general**

Any qualified conservation contribution (as defined in subsection (h)(1)) which—

(I) is made by a Native Corporation, and

(II) is a contribution of property which was land conveyed under the Alaska Native Claims Settlement Act,

shall be allowed to the extent that the aggregate amount of such contributions does not exceed the excess of the taxpayer's taxable income over the amount of charitable contributions allowable under subparagraph (A).

**(ii) Carryover**

If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(2)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding taxable years in order of time.

**(iii) Native Corporation**

For purposes of this subparagraph, the term "Native Corporation" has the meaning given such term by section 3(m) of the Alaska Native Claims Settlement Act.

**(D) Taxable income**

For purposes of this paragraph, taxable income shall be computed without regard to—

- (i) this section,
- (ii) part VIII (except section 248),
- (iii) any net operating loss carryback to the taxable year under section 172,
- (iv) any capital loss carryback to the taxable year under section 1212(a)(1)<sup>1</sup>
- (v) section 199A(g).

**(e) Charitable contribution defined**

For purposes of this section, the term "charitable contribution" means a contribution or gift to or for the use of—

(1) A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

(2) A corporation, trust, or community chest, fund, or foundation—

(A) created or organized in the United States or in any possession thereof, or under the law of the United States, any State, the District of Columbia, or any possession of the United States;

(B) organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals;

(C) no part of the net earnings of which inures to the benefit of any private shareholder or individual; and

(D) which is not disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

A contribution or gift by a corporation to a trust, chest, fund, or foundation shall be deductible by reason of this paragraph only if it is to be used within the United States or any of its possessions exclusively for purposes specified in subparagraph (B). Rules similar to the rules of section 501(j) shall apply for purposes of this paragraph.

(3) A post or organization of war veterans, or an auxiliary unit or society of, or trust or foundation for, any such post or organization—

(A) organized in the United States or any of its possessions, and

(B) no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(4) In the case of a contribution or gift by an individual, a domestic fraternal society, order, or association, operating under the lodge system, but only if such contribution or gift is to be used exclusively for religious, charitable,

<sup>1</sup> So in original. Probably should be followed by ", and".

scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

(5) A cemetery company owned and operated exclusively for the benefit of its members, or any corporation chartered solely for burial purposes as a cemetery corporation and not permitted by its charter to engage in any business not necessarily incident to that purpose, if such company or corporation is not operated for profit and no part of the net earnings of such company or corporation inures to the benefit of any private shareholder or individual.

(6) An organization described in section 501(c)(19) that is a federally chartered corporation.

For purposes of this section, the term “charitable contribution” also means an amount treated under subsection (g) as paid for the use of an organization described in paragraph (2), (3), or (4).

**(d) Carryovers of excess contributions**

**(1) Individuals**

**(A) In general**

In the case of an individual, if the amount of charitable contributions described in subsection (b)(1)(A) payment of which is made within a taxable year (hereinafter in this paragraph referred to as the “contribution year”) exceeds 50 percent of the taxpayer’s contribution base for such year, such excess shall be treated as a charitable contribution described in subsection (b)(1)(A) paid in each of the 5 succeeding taxable years in order of time, but, with respect to any such succeeding taxable year, only to the extent of the lesser of the two following amounts:

(i) the amount by which 50 percent of the taxpayer’s contribution base for such succeeding taxable year exceeds the sum of the charitable contributions described in subsection (b)(1)(A) payment of which is made by the taxpayer within such succeeding taxable year (determined without regard to this subparagraph) and the charitable contributions described in subsection (b)(1)(A) payment of which was made in taxable years before the contribution year which are treated under this subparagraph as having been paid in such succeeding taxable year; or

(ii) in the case of the first succeeding taxable year, the amount of such excess, and in the case of the second, third, fourth, or fifth succeeding taxable year, the portion of such excess not treated under this subparagraph as a charitable contribution described in subsection (b)(1)(A) paid in any taxable year intervening between the contribution year and such succeeding taxable year.

**(B) Special rule for net operating loss carryovers**

In applying subparagraph (A), the excess determined under subparagraph (A) for the contribution year shall be reduced to the extent that such excess reduces taxable income (as computed for purposes of the sec-

ond sentence of section 172(b)(2)) and increases the net operating loss deduction for a taxable year succeeding the contribution year.

**(2) Corporations**

**(A) In general**

Any contribution made by a corporation in a taxable year (hereinafter in this paragraph referred to as the “contribution year”) in excess of the amount deductible for such year under subsection (b)(2)(A) shall be deductible for each of the 5 succeeding taxable years in order of time, but only to the extent of the lesser of the two following amounts: (i) the excess of the maximum amount deductible for such succeeding taxable year under subsection (b)(2)(A) over the sum of the contributions made in such year plus the aggregate of the excess contributions which were made in taxable years before the contribution year and which are deductible under this subparagraph for such succeeding taxable year; or (ii) in the case of the first succeeding taxable year, the amount of such excess contribution, and in the case of the second, third, fourth, or fifth succeeding taxable year, the portion of such excess contribution not deductible under this subparagraph for any taxable year intervening between the contribution year and such succeeding taxable year.

**(B) Special rule for net operating loss carryovers**

For purposes of subparagraph (A), the excess of—

(i) the contributions made by a corporation in a taxable year to which this section applies, over

(ii) the amount deductible in such year under the limitation in subsection (b)(2)(A),

shall be reduced to the extent that such excess reduces taxable income (as computed for purposes of the second sentence of section 172(b)(2)) and increases a net operating loss carryover under section 172 to a succeeding taxable year.

**(e) Certain contributions of ordinary income and capital gain property**

**(1) General rule**

The amount of any charitable contribution of property otherwise taken into account under this section shall be reduced by the sum of—

(A) the amount of gain which would not have been long-term capital gain (determined without regard to section 1221(b)(3)) if the property contributed had been sold by the taxpayer at its fair market value (determined at the time of such contribution), and

(B) in the case of a charitable contribution—

(i) of tangible personal property—

(I) if the use by the donee is unrelated to the purpose or function constituting the basis for its exemption under section 501 (or, in the case of a governmental unit, to any purpose or function described in subsection (c)), or

(II) which is applicable property (as defined in paragraph (7)(C), but without regard to clause (ii) thereof) which is sold, exchanged, or otherwise disposed of by the donee before the last day of the taxable year in which the contribution was made and with respect to which the donee has not made a certification in accordance with paragraph (7)(D),

(ii) to or for the use of a private foundation (as defined in section 509(a)), other than a private foundation described in subsection (b)(1)(F),

(iii) of any patent, copyright (other than a copyright described in section 1221(a)(3) or 1231(b)(1)(C)), trademark, trade name, trade secret, know-how, software (other than software described in section 197(e)(3)(A)(i)), or similar property, or applications or registrations of such property, or

(iv) of any taxidermy property which is contributed by the person who prepared, stuffed, or mounted the property or by any person who paid or incurred the cost of such preparation, stuffing, or mounting,

the amount of gain which would have been long-term capital gain if the property contributed had been sold by the taxpayer at its fair market value (determined at the time of such contribution).

For purposes of applying this paragraph (other than in the case of gain to which section 617(d)(1), 1245(a), 1250(a), 1252(a), or 1254(a) applies), property which is property used in the trade or business (as defined in section 1231(b)) shall be treated as a capital asset. For purposes of applying this paragraph in the case of a charitable contribution of stock in an S corporation, rules similar to the rules of section 751 shall apply in determining whether gain on such stock would have been long-term capital gain if such stock were sold by the taxpayer.

**(2) Allocation of basis**

For purposes of paragraph (1), in the case of a charitable contribution of less than the taxpayer's entire interest in the property contributed, the taxpayer's adjusted basis in such property shall be allocated between the interest contributed and any interest not contributed in accordance with regulations prescribed by the Secretary.

**(3) Special rule for certain contributions of inventory and other property**

**(A) Qualified contributions**

For purposes of this paragraph, a qualified contribution shall mean a charitable contribution of property described in paragraph (1) or (2) of section 1221(a), by a corporation (other than a corporation which is an S corporation) to an organization which is described in section 501(c)(3) and is exempt under section 501(a) (other than a private foundation, as defined in section 509(a), which is not an operating foundation, as defined in section 4942(j)(3)), but only if—

(i) the use of the property by the donee is related to the purpose or function con-

stituting the basis for its exemption under section 501 and the property is to be used by the donee solely for the care of the ill, the needy, or infants;

(ii) the property is not transferred by the donee in exchange for money, other property, or services;

(iii) the taxpayer receives from the donee a written statement representing that its use and disposition of the property will be in accordance with the provisions of clauses (i) and (ii); and

(iv) in the case where the property is subject to regulation under the Federal Food, Drug, and Cosmetic Act, as amended, such property must fully satisfy the applicable requirements of such Act and regulations promulgated thereunder on the date of transfer and for one hundred and eighty days prior thereto.

**(B) Amount of reduction**

The reduction under paragraph (1)(A) for any qualified contribution (as defined in subparagraph (A)) shall be no greater than the sum of—

(i) one-half of the amount computed under paragraph (1)(A) (computed without regard to this paragraph), and

(ii) the amount (if any) by which the charitable contribution deduction under this section for any qualified contribution (computed by taking into account the amount determined in clause (i), but without regard to this clause) exceeds twice the basis of such property.

**(C) Special rule for contributions of food inventory**

**(i) General rule**

In the case of a charitable contribution of food from any trade or business of the taxpayer, this paragraph shall be applied—

(I) without regard to whether the contribution is made by a C corporation, and

(II) only to food that is apparently wholesome food.

**(ii) Limitation**

The aggregate amount of such contributions for any taxable year which may be taken into account under this section shall not exceed—

(I) in the case of any taxpayer other than a C corporation, 15 percent of the taxpayer's aggregate net income for such taxable year from all trades or businesses from which such contributions were made for such year, computed without regard to this section, and

(II) in the case of a C corporation, 15 percent of taxable income (as defined in subsection (b)(2)(D)).

**(iii) Rules related to limitation**

**(I) Carryover**

If such aggregate amount exceeds the limitation imposed under clause (ii), such excess shall be treated (in a manner consistent with the rules of subsection (d)) as a charitable contribution de-

scribed in clause (i) in each of the 5 succeeding taxable years in order of time.

**(II) Coordination with overall corporate limitation**

In the case of any charitable contribution which is allowable after the application of clause (ii)(II), subsection (b)(2)(A) shall not apply to such contribution, but the limitation imposed by such subsection shall be reduced (but not below zero) by the aggregate amount of such contributions. For purposes of subsection (b)(2)(B), such contributions shall be treated as allowable under subsection (b)(2)(A).

**(iv) Determination of basis for certain taxpayers**

If a taxpayer—

(I) does not account for inventories under section 471, and

(II) is not required to capitalize indirect costs under section 263A,

the taxpayer may elect, solely for purposes of subparagraph (B), to treat the basis of any apparently wholesome food as being equal to 25 percent of the fair market value of such food.

**(v) Determination of fair market value**

In the case of any such contribution of apparently wholesome food which cannot or will not be sold solely by reason of internal standards of the taxpayer, lack of market, or similar circumstances, or by reason of being produced by the taxpayer exclusively for the purposes of transferring the food to an organization described in subparagraph (A), the fair market value of such contribution shall be determined—

(I) without regard to such internal standards, such lack of market, such circumstances, or such exclusive purpose, and

(II) by taking into account the price at which the same or substantially the same food items (as to both type and quality) are sold by the taxpayer at the time of the contribution (or, if not so sold at such time, in the recent past).

**(vi) Apparently wholesome food**

For purposes of this subparagraph, the term “apparently wholesome food” has the meaning given to such term by section 22(b)(2) of the Bill Emerson Good Samaritan Food Donation Act (42 U.S.C. 1791(b)(2)), as in effect on the date of the enactment of this subparagraph.

(D) This paragraph shall not apply to so much of the amount of the gain described in paragraph (1)(A) which would be long-term capital gain but for the application of sections 617, 1245, 1250, or 1252.

**(4) Special rule for contributions of scientific property used for research**

**(A) Limit on reduction**

In the case of a qualified research contribution, the reduction under paragraph

(1)(A) shall be no greater than the amount determined under paragraph (3)(B).

**(B) Qualified research contributions**

For purposes of this paragraph, the term “qualified research contribution” means a charitable contribution by a corporation of tangible personal property described in paragraph (1) of section 1221(a), but only if—

(i) the contribution is to an organization described in subparagraph (A) or subparagraph (B) of section 41(e)(6),

(ii) the property is constructed or assembled by the taxpayer,

(iii) the contribution is made not later than 2 years after the date the construction or assembly of the property is substantially completed,

(iv) the original use of the property is by the donee,

(v) the property is scientific equipment or apparatus substantially all of the use of which by the donee is for research or experimentation (within the meaning of section 174), or for research training, in the United States in physical or biological sciences,

(vi) the property is not transferred by the donee in exchange for money, other property, or services, and

(vii) the taxpayer receives from the donee a written statement representing that its use and disposition of the property will be in accordance with the provisions of clauses (v) and (vi).

**(C) Construction of property by taxpayer**

For purposes of this paragraph, property shall be treated as constructed by the taxpayer only if the cost of the parts used in the construction of such property (other than parts manufactured by the taxpayer or a related person) do not exceed 50 percent of the taxpayer’s basis in such property.

**(D) Corporation**

For purposes of this paragraph, the term “corporation” shall not include—

(i) an S corporation,

(ii) a personal holding company (as defined in section 542), and

(iii) a service organization (as defined in section 414(m)(3)).

**(5) Special rule for contributions of stock for which market quotations are readily available**

**(A) In general**

Subparagraph (B)(ii) of paragraph (1) shall not apply to any contribution of qualified appreciated stock.

**(B) Qualified appreciated stock**

Except as provided in subparagraph (C), for purposes of this paragraph, the term “qualified appreciated stock” means any stock of a corporation—

(i) for which (as of the date of the contribution) market quotations are readily available on an established securities market, and

(ii) which is capital gain property (as defined in subsection (b)(1)(C)(iv)).

**(C) Donor may not contribute more than 10 percent of stock of corporation**

**(i) In general**

In the case of any donor, the term “qualified appreciated stock” shall not include any stock of a corporation contributed by the donor in a contribution to which paragraph (1)(B)(ii) applies (determined without regard to this paragraph) to the extent that the amount of the stock so contributed (when increased by the aggregate amount of all prior such contributions by the donor of stock in such corporation) exceeds 10 percent (in value) of all of the outstanding stock of such corporation.

**(ii) Special rule**

For purposes of clause (i), an individual shall be treated as making all contributions made by any member of his family (as defined in section 267(c)(4)).

**[(6) Repealed. Pub. L. 113–295, div. A, title II, § 221(a)(28)(B), Dec. 19, 2014, 128 Stat. 4041]**

**(7) Recapture of deduction on certain dispositions of exempt use property**

**(A) In general**

In the case of an applicable disposition of applicable property, there shall be included in the income of the donor of such property for the taxable year of such donor in which the applicable disposition occurs an amount equal to the excess (if any) of—

(i) the amount of the deduction allowed to the donor under this section with respect to such property, over

(ii) the donor’s basis in such property at the time such property was contributed.

**(B) Applicable disposition**

For purposes of this paragraph, the term “applicable disposition” means any sale, exchange, or other disposition by the donee of applicable property—

(i) after the last day of the taxable year of the donor in which such property was contributed, and

(ii) before the last day of the 3-year period beginning on the date of the contribution of such property,

unless the donee makes a certification in accordance with subparagraph (D).

**(C) Applicable property**

For purposes of this paragraph, the term “applicable property” means charitable deduction property (as defined in section 6050L(a)(2)(A))—

(i) which is tangible personal property the use of which is identified by the donee as related to the purpose or function constituting the basis of the donee’s exemption under section 501, and

(ii) for which a deduction in excess of the donor’s basis is allowed.

**(D) Certification**

A certification meets the requirements of this subparagraph if it is a written state-

ment which is signed under penalty of perjury by an officer of the donee organization and—

(i) which—

(I) certifies that the use of the property by the donee was substantial and related to the purpose or function constituting the basis for the donee’s exemption under section 501, and

(II) describes how the property was used and how such use furthered such purpose or function, or

(ii) which—

(I) states the intended use of the property by the donee at the time of the contribution, and

(II) certifies that such intended use has become impossible or infeasible to implement.

**(f) Disallowance of deduction in certain cases and special rules**

**(1) In general**

No deduction shall be allowed under this section for a contribution to or for the use of an organization or trust described in section 508(d) or 4948(c)(4) subject to the conditions specified in such sections.

**(2) Contributions of property placed in trust**

**(A) Remainder interest**

In the case of property transferred in trust, no deduction shall be allowed under this section for the value of a contribution of a remainder interest unless the trust is a charitable remainder annuity trust or a charitable remainder unitrust (described in section 664), or a pooled income fund (described in section 642(c)(5)).

**(B) Income interests, etc.**

No deduction shall be allowed under this section for the value of any interest in property (other than a remainder interest) transferred in trust unless the interest is in the form of a guaranteed annuity or the trust instrument specifies that the interest is a fixed percentage distributed yearly of the fair market value of the trust property (to be determined yearly) and the grantor is treated as the owner of such interest for purposes of applying section 671. If the donor ceases to be treated as the owner of such an interest for purposes of applying section 671, at the time the donor ceases to be so treated, the donor shall for purposes of this chapter be considered as having received an amount of income equal to the amount of any deduction he received under this section for the contribution reduced by the discounted value of all amounts of income earned by the trust and taxable to him before the time at which he ceases to be treated as the owner of the interest. Such amounts of income shall be discounted to the date of the contribution. The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this subparagraph.

**(C) Denial of deduction in case of payments by certain trusts**

In any case in which a deduction is allowed under this section for the value of an interest in property described in subparagraph (B), transferred in trust, no deduction shall be allowed under this section to the grantor or any other person for the amount of any contribution made by the trust with respect to such interest.

**(D) Exception**

This paragraph shall not apply in a case in which the value of all interests in property transferred in trust are deductible under subsection (a).

**(3) Denial of deduction in case of certain contributions of partial interests in property****(A) In general**

In the case of a contribution (not made by a transfer in trust) of an interest in property which consists of less than the taxpayer's entire interest in such property, a deduction shall be allowed under this section only to the extent that the value of the interest contributed would be allowable as a deduction under this section if such interest had been transferred in trust. For purposes of this subparagraph, a contribution by a taxpayer of the right to use property shall be treated as a contribution of less than the taxpayer's entire interest in such property.

**(B) Exceptions**

Subparagraph (A) shall not apply to—

- (i) a contribution of a remainder interest in a personal residence or farm,
- (ii) a contribution of an undivided portion of the taxpayer's entire interest in property, and
- (iii) a qualified conservation contribution.

**(4) Valuation of remainder interest in real property**

For purposes of this section, in determining the value of a remainder interest in real property, depreciation (computed on the straight line method) and depletion of such property shall be taken into account, and such value shall be discounted at a rate of 6 percent per annum, except that the Secretary may prescribe a different rate.

**(5) Reduction for certain interest**

If, in connection with any charitable contribution, a liability is assumed by the recipient or by any other person, or if a charitable contribution is of property which is subject to a liability, then, to the extent necessary to avoid the duplication of amounts, the amount taken into account for purposes of this section as the amount of the charitable contribution—

(A) shall be reduced for interest (i) which has been paid (or is to be paid) by the taxpayer, (ii) which is attributable to the liability, and (iii) which is attributable to any period after the making of the contribution, and

(B) in the case of a bond, shall be further reduced for interest (i) which has been paid

(or is to be paid) by the taxpayer on indebtedness incurred or continued to purchase or carry such bond, and (ii) which is attributable to any period before the making of the contribution.

The reduction pursuant to subparagraph (B) shall not exceed the interest (including interest equivalent) on the bond which is attributable to any period before the making of the contribution and which is not (under the taxpayer's method of accounting) includible in the gross income of the taxpayer for any taxable year. For purposes of this paragraph, the term "bond" means any bond, debenture, note, or certificate or other evidence of indebtedness.

**(6) Deductions for out-of-pocket expenditures**

No deduction shall be allowed under this section for an out-of-pocket expenditure made by any person on behalf of an organization described in subsection (c) (other than an organization described in section 501(h)(5) (relating to churches, etc.)) if the expenditure is made for the purpose of influencing legislation (within the meaning of section 501(c)(3)).

**(7) Reformations to comply with paragraph (2)****(A) In general**

A deduction shall be allowed under subsection (a) in respect of any qualified reformation (within the meaning of section 2055(e)(3)(B)).

**(B) Rules similar to section 2055(e)(3) to apply**

For purposes of this paragraph, rules similar to the rules of section 2055(e)(3) shall apply.

**(8) Substantiation requirement for certain contributions****(A) General rule**

No deduction shall be allowed under subsection (a) for any contribution of \$250 or more unless the taxpayer substantiates the contribution by a contemporaneous written acknowledgment of the contribution by the donee organization that meets the requirements of subparagraph (B).

**(B) Content of acknowledgment**

An acknowledgment meets the requirements of this subparagraph if it includes the following information:

- (i) The amount of cash and a description (but not value) of any property other than cash contributed.
- (ii) Whether the donee organization provided any goods or services in consideration, in whole or in part, for any property described in clause (i).
- (iii) A description and good faith estimate of the value of any goods or services referred to in clause (ii) or, if such goods or services consist solely of intangible religious benefits, a statement to that effect.

For purposes of this subparagraph, the term "intangible religious benefit" means any intangible religious benefit which is provided by an organization organized exclusively for

religious purposes and which generally is not sold in a commercial transaction outside the donative context.

**(C) Contemporaneous**

For purposes of subparagraph (A), an acknowledgment shall be considered to be contemporaneous if the taxpayer obtains the acknowledgment on or before the earlier of—

- (i) the date on which the taxpayer files a return for the taxable year in which the contribution was made, or
- (ii) the due date (including extensions) for filing such return.

**(D) Regulations**

The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this paragraph, including regulations that may provide that some or all of the requirements of this paragraph do not apply in appropriate cases.

**(9) Denial of deduction where contribution for lobbying activities**

No deduction shall be allowed under this section for a contribution to an organization which conducts activities to which section 162(e)(1) applies on matters of direct financial interest to the donor's trade or business, if a principal purpose of the contribution was to avoid Federal income tax by securing a deduction for such activities under this section which would be disallowed by reason of section 162(e) if the donor had conducted such activities directly. No deduction shall be allowed under section 162(a) for any amount for which a deduction is disallowed under the preceding sentence.

**(10) Split-dollar life insurance, annuity, and endowment contracts**

**(A) In general**

Nothing in this section or in section 545(b)(2), 642(c), 2055, 2106(a)(2), or 2522 shall be construed to allow a deduction, and no deduction shall be allowed, for any transfer to or for the use of an organization described in subsection (c) if in connection with such transfer—

- (i) the organization directly or indirectly pays, or has previously paid, any premium on any personal benefit contract with respect to the transferor, or
- (ii) there is an understanding or expectation that any person will directly or indirectly pay any premium on any personal benefit contract with respect to the transferor.

**(B) Personal benefit contract**

For purposes of subparagraph (A), the term "personal benefit contract" means, with respect to the transferor, any life insurance, annuity, or endowment contract if any direct or indirect beneficiary under such contract is the transferor, any member of the transferor's family, or any other person (other than an organization described in subsection (c)) designated by the transferor.

**(C) Application to charitable remainder trusts**

In the case of a transfer to a trust referred to in subparagraph (E), references in sub-

paragraphs (A) and (F) to an organization described in subsection (c) shall be treated as a reference to such trust.

**(D) Exception for certain annuity contracts**

If, in connection with a transfer to or for the use of an organization described in subsection (c), such organization incurs an obligation to pay a charitable gift annuity (as defined in section 501(m)) and such organization purchases any annuity contract to fund such obligation, persons receiving payments under the charitable gift annuity shall not be treated for purposes of subparagraph (B) as indirect beneficiaries under such contract if—

- (i) such organization possesses all of the incidents of ownership under such contract,
- (ii) such organization is entitled to all the payments under such contract, and
- (iii) the timing and amount of payments under such contract are substantially the same as the timing and amount of payments to each such person under such obligation (as such obligation is in effect at the time of such transfer).

**(E) Exception for certain contracts held by charitable remainder trusts**

A person shall not be treated for purposes of subparagraph (B) as an indirect beneficiary under any life insurance, annuity, or endowment contract held by a charitable remainder annuity trust or a charitable remainder unitrust (as defined in section 664(d)) solely by reason of being entitled to any payment referred to in paragraph (1)(A) or (2)(A) of section 664(d) if—

- (i) such trust possesses all of the incidents of ownership under such contract, and
- (ii) such trust is entitled to all the payments under such contract.

**(F) Excise tax on premiums paid**

**(i) In general**

There is hereby imposed on any organization described in subsection (c) an excise tax equal to the premiums paid by such organization on any life insurance, annuity, or endowment contract if the payment of premiums on such contract is in connection with a transfer for which a deduction is not allowable under subparagraph (A), determined without regard to when such transfer is made.

**(ii) Payments by other persons**

For purposes of clause (i), payments made by any other person pursuant to an understanding or expectation referred to in subparagraph (A) shall be treated as made by the organization.

**(iii) Reporting**

Any organization on which tax is imposed by clause (i) with respect to any premium shall file an annual return which includes—

- (I) the amount of such premiums paid during the year and the name and TIN of

each beneficiary under the contract to which the premium relates, and

(II) such other information as the Secretary may require.

The penalties applicable to returns required under section 6033 shall apply to returns required under this clause. Returns required under this clause shall be furnished at such time and in such manner as the Secretary shall by forms or regulations require.

**(iv) Certain rules to apply**

The tax imposed by this subparagraph shall be treated as imposed by chapter 42 for purposes of this title other than subchapter B of chapter 42.

**(G) Special rule where State requires specification of charitable gift annuitant in contract**

In the case of an obligation to pay a charitable gift annuity referred to in subparagraph (D) which is entered into under the laws of a State which requires, in order for the charitable gift annuity to be exempt from insurance regulation by such State, that each beneficiary under the charitable gift annuity be named as a beneficiary under an annuity contract issued by an insurance company authorized to transact business in such State, the requirements of clauses (i) and (ii) of subparagraph (D) shall be treated as met if—

(i) such State law requirement was in effect on February 8, 1999,

(ii) each such beneficiary under the charitable gift annuity is a bona fide resident of such State at the time the obligation to pay a charitable gift annuity is entered into, and

(iii) the only persons entitled to payments under such contract are persons entitled to payments as beneficiaries under such obligation on the date such obligation is entered into.

**(H) Member of family**

For purposes of this paragraph, an individual's family consists of the individual's grandparents, the grandparents of such individual's spouse, the lineal descendants of such grandparents, and any spouse of such a lineal descendant.

**(I) Regulations**

The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this paragraph, including regulations to prevent the avoidance of such purposes.

**(11) Qualified appraisal and other documentation for certain contributions**

**(A) In general**

**(i) Denial of deduction**

In the case of an individual, partnership, or corporation, no deduction shall be allowed under subsection (a) for any contribution of property for which a deduction of more than \$500 is claimed unless such person meets the requirements of subpara-

graphs (B), (C), and (D), as the case may be, with respect to such contribution.

**(ii) Exceptions**

**(I) Readily valued property**

Subparagraphs (C) and (D) shall not apply to cash, property described in subsection (e)(1)(B)(iii) or section 1221(a)(1), publicly traded securities (as defined in section 6050L(a)(2)(B)), and any qualified vehicle described in paragraph (12)(A)(ii) for which an acknowledgement under paragraph (12)(B)(iii) is provided.

**(II) Reasonable cause**

Clause (i) shall not apply if it is shown that the failure to meet such requirements is due to reasonable cause and not to willful neglect.

**(B) Property description for contributions of more than \$500**

In the case of contributions of property for which a deduction of more than \$500 is claimed, the requirements of this subparagraph are met if the individual, partnership or corporation includes with the return for the taxable year in which the contribution is made a description of such property and such other information as the Secretary may require. The requirements of this subparagraph shall not apply to a C corporation which is not a personal service corporation or a closely held C corporation.

**(C) Qualified appraisal for contributions of more than \$5,000**

In the case of contributions of property for which a deduction of more than \$5,000 is claimed, the requirements of this subparagraph are met if the individual, partnership, or corporation obtains a qualified appraisal of such property and attaches to the return for the taxable year in which such contribution is made such information regarding such property and such appraisal as the Secretary may require.

**(D) Substantiation for contributions of more than \$500,000**

In the case of contributions of property for which a deduction of more than \$500,000 is claimed, the requirements of this subparagraph are met if the individual, partnership, or corporation attaches to the return for the taxable year a qualified appraisal of such property.

**(E) Qualified appraisal and appraiser**

For purposes of this paragraph—

**(i) Qualified appraisal**

The term “qualified appraisal” means, with respect to any property, an appraisal of such property which—

(I) is treated for purposes of this paragraph as a qualified appraisal under regulations or other guidance prescribed by the Secretary, and

(II) is conducted by a qualified appraiser in accordance with generally accepted appraisal standards and any regulations or other guidance prescribed under subclause (I).

**(ii) Qualified appraiser**

Except as provided in clause (iii), the term “qualified appraiser” means an individual who—

(I) has earned an appraisal designation from a recognized professional appraiser organization or has otherwise met minimum education and experience requirements set forth in regulations prescribed by the Secretary,

(II) regularly performs appraisals for which the individual receives compensation, and

(III) meets such other requirements as may be prescribed by the Secretary in regulations or other guidance.

**(iii) Specific appraisals**

An individual shall not be treated as a qualified appraiser with respect to any specific appraisal unless—

(I) the individual demonstrates verifiable education and experience in valuing the type of property subject to the appraisal, and

(II) the individual has not been prohibited from practicing before the Internal Revenue Service by the Secretary under section 330(c)<sup>2</sup> of title 31, United States Code, at any time during the 3-year period ending on the date of the appraisal.

**(F) Aggregation of similar items of property**

For purposes of determining thresholds under this paragraph, property and all similar items of property donated to 1 or more donees shall be treated as 1 property.

**(G) Special rule for pass-thru entities**

In the case of a partnership or S corporation, this paragraph shall be applied at the entity level, except that the deduction shall be denied at the partner or shareholder level.

**(H) Regulations**

The Secretary may prescribe such regulations as may be necessary or appropriate to carry out the purposes of this paragraph, including regulations that may provide that some or all of the requirements of this paragraph do not apply in appropriate cases.

**(12) Contributions of used motor vehicles, boats, and airplanes****(A) In general**

In the case of a contribution of a qualified vehicle the claimed value of which exceeds \$500—

(i) paragraph (8) shall not apply and no deduction shall be allowed under subsection (a) for such contribution unless the taxpayer substantiates the contribution by a contemporaneous written acknowledgement of the contribution by the donee organization that meets the requirements of subparagraph (B) and includes the acknowledgement with the taxpayer’s return of tax which includes the deduction, and

(ii) if the organization sells the vehicle without any significant intervening use or

material improvement of such vehicle by the organization, the amount of the deduction allowed under subsection (a) shall not exceed the gross proceeds received from such sale.

**(B) Content of acknowledgement**

An acknowledgement meets the requirements of this subparagraph if it includes the following information:

(i) The name and taxpayer identification number of the donor.

(ii) The vehicle identification number or similar number.

(iii) In the case of a qualified vehicle to which subparagraph (A)(ii) applies—

(I) a certification that the vehicle was sold in an arm’s length transaction between unrelated parties,

(II) the gross proceeds from the sale, and

(III) a statement that the deductible amount may not exceed the amount of such gross proceeds.

(iv) In the case of a qualified vehicle to which subparagraph (A)(ii) does not apply—

(I) a certification of the intended use or material improvement of the vehicle and the intended duration of such use, and

(II) a certification that the vehicle would not be transferred in exchange for money, other property, or services before completion of such use or improvement.

(v) Whether the donee organization provided any goods or services in consideration, in whole or in part, for the qualified vehicle.

(vi) A description and good faith estimate of the value of any goods or services referred to in clause (v) or, if such goods or services consist solely of intangible religious benefits (as defined in paragraph (8)(B)), a statement to that effect.

**(C) Contemporaneous**

For purposes of subparagraph (A), an acknowledgement shall be considered to be contemporaneous if the donee organization provides it within 30 days of—

(i) the sale of the qualified vehicle, or

(ii) in the case of an acknowledgement including a certification described in subparagraph (B)(iv), the contribution of the qualified vehicle.

**(D) Information to Secretary**

A donee organization required to provide an acknowledgement under this paragraph shall provide to the Secretary the information contained in the acknowledgement. Such information shall be provided at such time and in such manner as the Secretary may prescribe.

**(E) Qualified vehicle**

For purposes of this paragraph, the term “qualified vehicle” means any—

(i) motor vehicle manufactured primarily for use on public streets, roads, and highways,

<sup>2</sup> See References in Text note below.

- (ii) boat, or
- (iii) airplane.

Such term shall not include any property which is described in section 1221(a)(1).

**(F) Regulations or other guidance**

The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this paragraph. The Secretary may prescribe regulations or other guidance which exempts sales by the donee organization which are in direct furtherance of such organization's charitable purpose from the requirements of subparagraphs (A)(ii) and (B)(iv)(II).

**(13) Contributions of certain interests in buildings located in registered historic districts**

**(A) In general**

No deduction shall be allowed with respect to any contribution described in subparagraph (B) unless the taxpayer includes with the return for the taxable year of the contribution a \$500 filing fee.

**(B) Contribution described**

A contribution is described in this subparagraph if such contribution is a qualified conservation contribution (as defined in subsection (h)) which is a restriction with respect to the exterior of a building described in subsection (h)(4)(C)(ii) and for which a deduction is claimed in excess of \$10,000.

**(C) Dedication of fee**

Any fee collected under this paragraph shall be used for the enforcement of the provisions of subsection (h).

**(14) Reduction for amounts attributable to rehabilitation credit**

In the case of any qualified conservation contribution (as defined in subsection (h)), the amount of the deduction allowed under this section shall be reduced by an amount which bears the same ratio to the fair market value of the contribution as—

- (A) the sum of the credits allowed to the taxpayer under section 47 for the 5 preceding taxable years with respect to any building which is a part of such contribution, bears to
- (B) the fair market value of the building on the date of the contribution.

**(15) Special rule for taxidermy property**

**(A) Basis**

For purposes of this section and notwithstanding section 1012, in the case of a charitable contribution of taxidermy property which is made by the person who prepared, stuffed, or mounted the property or by any person who paid or incurred the cost of such preparation, stuffing, or mounting, only the cost of the preparing, stuffing, or mounting shall be included in the basis of such property.

**(B) Taxidermy property**

For purposes of this section, the term "taxidermy property" means any work of art which—

- (i) is the reproduction or preservation of an animal, in whole or in part,

(ii) is prepared, stuffed, or mounted for purposes of recreating one or more characteristics of such animal, and

(iii) contains a part of the body of the dead animal.

**(16) Contributions of clothing and household items**

**(A) In general**

In the case of an individual, partnership, or corporation, no deduction shall be allowed under subsection (a) for any contribution of clothing or a household item unless such clothing or household item is in good used condition or better.

**(B) Items of minimal value**

Notwithstanding subparagraph (A), the Secretary may by regulation deny a deduction under subsection (a) for any contribution of clothing or a household item which has minimal monetary value.

**(C) Exception for certain property**

Subparagraphs (A) and (B) shall not apply to any contribution of a single item of clothing or a household item for which a deduction of more than \$500 is claimed if the taxpayer includes with the taxpayer's return a qualified appraisal with respect to the property.

**(D) Household items**

For purposes of this paragraph—

**(i) In general**

The term "household items" includes furniture, furnishings, electronics, appliances, linens, and other similar items.

**(ii) Excluded items**

Such term does not include—

- (I) food,
- (II) paintings, antiques, and other objects of art,
- (III) jewelry and gems, and
- (IV) collections.

**(E) Special rule for pass-thru entities**

In the case of a partnership or S corporation, this paragraph shall be applied at the entity level, except that the deduction shall be denied at the partner or shareholder level.

**(17) Recordkeeping**

No deduction shall be allowed under subsection (a) for any contribution of a cash, check, or other monetary gift unless the donor maintains as a record of such contribution a bank record or a written communication from the donee showing the name of the donee organization, the date of the contribution, and the amount of the contribution.

**(18) Contributions to donor advised funds**

A deduction otherwise allowed under subsection (a) for any contribution to a donor advised fund (as defined in section 4966(d)(2)) shall only be allowed if—

(A) the sponsoring organization (as defined in section 4966(d)(1)) with respect to such donor advised fund is not—

- (i) described in paragraph (3), (4), or (5) of subsection (c), or

(ii) a type III supporting organization (as defined in section 4943(f)(5)(A)) which is not a functionally integrated type III supporting organization (as defined in section 4943(f)(5)(B)), and

(B) the taxpayer obtains a contemporaneous written acknowledgment (determined under rules similar to the rules of paragraph (8)(C)) from the sponsoring organization (as so defined) of such donor advised fund that such organization has exclusive legal control over the assets contributed.

**(19) Certain qualified conservation contributions**

**(A) In general**

In the case of a qualified conservation contribution to which this paragraph applies, no deduction shall be allowed under subsection (a) for such contribution unless the partnership making such contribution—

(i) includes on its return for the taxable year in which the contribution is made a statement that the partnership made such a contribution, and

(ii) provides such information about the contribution as the Secretary may require.

**(B) Contributions to which this paragraph applies**

This paragraph shall apply to any qualified conservation contribution—

(i) the conservation purpose of which is the preservation of any building which is a certified historic structure (as defined in subsection (h)(4)(C)),

(ii) which is made by a partnership (whether directly or as a distributive share of a contribution of another partnership), and

(iii) the amount of which exceeds 2.5 times the sum of each partner's relevant basis (as defined in subsection (h)(7)) in the partnership making the contribution.

**(C) Application to other pass-through entities**

Except as may be otherwise provided by the Secretary, the rules of this paragraph shall apply to S corporations and other pass-through entities in the same manner as such rules apply to partnerships.

**(g) Amounts paid to maintain certain students as members of taxpayer's household**

**(1) In general**

Subject to the limitations provided by paragraph (2), amounts paid by the taxpayer to maintain an individual (other than a dependent, as defined in section 152 (determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof), or a relative of the taxpayer) as a member of his household during the period that such individual is—

(A) a member of the taxpayer's household under a written agreement between the taxpayer and an organization described in paragraph (2), (3), or (4) of subsection (c) to implement a program of the organization to provide educational opportunities for pupils or students in private homes, and

(B) a full-time pupil or student in the twelfth or any lower grade at an educational organization described in section 170(b)(1)(A)(ii) located in the United States,

shall be treated as amounts paid for the use of the organization.

**(2) Limitations**

**(A) Amount**

Paragraph (1) shall apply to amounts paid within the taxable year only to the extent that such amounts do not exceed \$50 multiplied by the number of full calendar months during the taxable year which fall within the period described in paragraph (1). For purposes of the preceding sentence, if 15 or more days of a calendar month fall within such period such month shall be considered as a full calendar month.

**(B) Compensation or reimbursement**

Paragraph (1) shall not apply to any amount paid by the taxpayer within the taxable year if the taxpayer receives any money or other property as compensation or reimbursement for maintaining the individual in his household during the period described in paragraph (1).

**(3) Relative defined**

For purposes of paragraph (1), the term "relative of the taxpayer" means an individual who, with respect to the taxpayer, bears any of the relationships described in subparagraphs (A) through (G) of section 152(d)(2).

**(4) No other amount allowed as deduction**

No deduction shall be allowed under subsection (a) for any amount paid by a taxpayer to maintain an individual as a member of his household under a program described in paragraph (1)(A) except as provided in this subsection.

**(h) Qualified conservation contribution**

**(1) In general**

For purposes of subsection (f)(3)(B)(iii), the term "qualified conservation contribution" means a contribution—

- (A) of a qualified real property interest,
- (B) to a qualified organization,
- (C) exclusively for conservation purposes.

**(2) Qualified real property interest**

For purposes of this subsection, the term "qualified real property interest" means any of the following interests in real property:

- (A) the entire interest of the donor other than a qualified mineral interest,
- (B) a remainder interest, and
- (C) a restriction (granted in perpetuity) on the use which may be made of the real property.

**(3) Qualified organization**

For purposes of paragraph (1), the term "qualified organization" means an organization which—

- (A) is described in clause (v) or (vi) of subsection (b)(1)(A), or
- (B) is described in section 501(c)(3) and—
  - (i) meets the requirements of section 509(a)(2), or
  - (ii) meets the requirements of section 509(a)(3) and is controlled by an organization described in subparagraph (A) or in clause (i) of this subparagraph.

**(4) Conservation purpose defined****(A) In general**

For purposes of this subsection, the term “conservation purpose” means—

(i) the preservation of land areas for outdoor recreation by, or the education of, the general public,

(ii) the protection of a relatively natural habitat of fish, wildlife, or plants, or similar ecosystem,

(iii) the preservation of open space (including farmland and forest land) where such preservation is—

(I) for the scenic enjoyment of the general public, or

(II) pursuant to a clearly delineated Federal, State, or local governmental conservation policy,

and will yield a significant public benefit, or

(iv) the preservation of an historically important land area or a certified historic structure.

**(B) Special rules with respect to buildings in registered historic districts**

In the case of any contribution of a qualified real property interest which is a restriction with respect to the exterior of a building described in subparagraph (C)(ii), such contribution shall not be considered to be exclusively for conservation purposes unless—

(i) such interest—

(I) includes a restriction which preserves the entire exterior of the building (including the front, sides, rear, and height of the building), and

(II) prohibits any change in the exterior of the building which is inconsistent with the historical character of such exterior,

(ii) the donor and donee enter into a written agreement certifying, under penalty of perjury, that the donee—

(I) is a qualified organization (as defined in paragraph (3)) with a purpose of environmental protection, land conservation, open space preservation, or historic preservation, and

(II) has the resources to manage and enforce the restriction and a commitment to do so, and

(iii) in the case of any contribution made in a taxable year beginning after the date of the enactment of this subparagraph, the taxpayer includes with the taxpayer’s return for the taxable year of the contribution—

(I) a qualified appraisal (within the meaning of subsection (f)(11)(E)) of the qualified property interest,

(II) photographs of the entire exterior of the building, and

(III) a description of all restrictions on the development of the building.

**(C) Certified historic structure**

For purposes of subparagraph (A)(iv), the term “certified historic structure” means—

(i) any building, structure, or land area which is listed in the National Register, or

(ii) any building which is located in a registered historic district (as defined in section 47(c)(3)(B)) and is certified by the Secretary of the Interior to the Secretary as being of historic significance to the district.

A building, structure, or land area satisfies the preceding sentence if it satisfies such sentence either at the time of the transfer or on the due date (including extensions) for filing the transferor’s return under this chapter for the taxable year in which the transfer is made.

**(5) Exclusively for conservation purposes**

For purposes of this subsection—

**(A) Conservation purpose must be protected**

A contribution shall not be treated as exclusively for conservation purposes unless the conservation purpose is protected in perpetuity.

**(B) No surface mining permitted****(i) In general**

Except as provided in clause (ii), in the case of a contribution of any interest where there is a retention of a qualified mineral interest, subparagraph (A) shall not be treated as met if at any time there may be extraction or removal of minerals by any surface mining method.

**(ii) Special rule**

With respect to any contribution of property in which the ownership of the surface estate and mineral interests has been and remains separated, subparagraph (A) shall be treated as met if the probability of surface mining occurring on such property is so remote as to be negligible.

**(6) Qualified mineral interest**

For purposes of this subsection, the term “qualified mineral interest” means—

(A) subsurface oil, gas, or other minerals, and

(B) the right to access to such minerals.

**(7) Limitation on deduction for qualified conservation contributions made by pass-through entities****(A) In general**

A contribution by a partnership (whether directly or as a distributive share of a contribution of another partnership) shall not be treated as a qualified conservation contribution for purposes of this section if the amount of such contribution exceeds 2.5 times the sum of each partner’s relevant basis in such partnership.

**(B) Relevant basis**

For purposes of this paragraph—

**(i) In general**

The term “relevant basis” means, with respect to any partner, the portion of such partner’s modified basis in the partnership which is allocable (under rules similar to the rules of section 755) to the portion of the real property with respect to which the

contribution described in subparagraph (A) is made.

**(ii) Modified basis**

The term “modified basis” means, with respect to any partner, such partner’s adjusted basis in the partnership as determined—

(I) immediately before the contribution described in subparagraph (A),

(II) without regard to section 752, and

(III) by the partnership after taking into account the adjustments described in subclauses (I) and (II) and such other adjustments as the Secretary may provide.

**(C) Exception for contributions outside 3-year holding period**

Subparagraph (A) shall not apply to any contribution which is made at least 3 years after the latest of—

(i) the last date on which the partnership that made such contribution acquired any portion of the real property with respect to which such contribution is made,

(ii) the last date on which any partner in the partnership that made such contribution acquired any interest in such partnership, and

(iii) if the interest in the partnership that made such contribution is held through 1 or more partnerships—

(I) the last date on which any such partnership acquired any interest in any other such partnership, and

(II) the last date on which any partner in any such partnership acquired any interest in such partnership.

**(D) Exception for family partnerships**

**(i) In general**

Subparagraph (A) shall not apply with respect to any contribution made by any partnership if substantially all of the partnership interests in such partnership are held, directly or indirectly, by an individual and members of the family of such individual.

**(ii) Members of the family**

For purposes of this subparagraph, the term “members of the family” means, with respect to any individual—

(I) the spouse of such individual, and

(II) any individual who bears a relationship to such individual which is described in subparagraphs (A) through (G) of section 152(d)(2).

**(E) Exception for contributions to preserve certified historic structures**

Subparagraph (A) shall not apply to any qualified conservation contribution the conservation purpose of which is the preservation of any building which is a certified historic structure (as defined in paragraph (4)(C)).

**(F) Application to other pass-through entities**

Except as may be otherwise provided by the Secretary, the rules of this paragraph shall apply to S corporations and other pass-

through entities in the same manner as such rules apply to partnerships.

**(G) Regulations**

The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this paragraph, including regulations or other guidance—

(i) to require reporting, including reporting related to tiered partnerships and the modified basis of partners, and

(ii) to prevent the avoidance of the purposes of this paragraph.

**(i) Standard mileage rate for use of passenger automobile**

For purposes of computing the deduction under this section for use of a passenger automobile, the standard mileage rate shall be 14 cents per mile.

**(j) Denial of deduction for certain travel expenses**

No deduction shall be allowed under this section for traveling expenses (including amounts expended for meals and lodging) while away from home, whether paid directly or by reimbursement, unless there is no significant element of personal pleasure, recreation, or vacation in such travel.

**[(k) Repealed. Pub. L. 113–295, div. A, title II, § 221(a)(28)(C), Dec. 19, 2014, 128 Stat. 4041]**

**(l) Treatment of certain amounts paid to or for the benefit of institutions of higher education**

**(1) In general**

No deduction shall be allowed under this section for any amount described in paragraph (2).

**(2) Amount described**

For purposes of paragraph (1), an amount is described in this paragraph if—

(A) the amount is paid by the taxpayer to or for the benefit of an educational organization—

(i) which is described in subsection (b)(1)(A)(ii), and

(ii) which is an institution of higher education (as defined in section 3304(f)), and

(B) the taxpayer receives (directly or indirectly) as a result of paying such amount the right to purchase tickets for seating at an athletic event in an athletic stadium of such institution.

If any portion of a payment is for the purchase of such tickets, such portion and the remaining portion (if any) of such payment shall be treated as separate amounts for purposes of this subsection.

**(m) Certain donee income from intellectual property treated as an additional charitable contribution**

**(1) Treatment as additional contribution**

In the case of a taxpayer who makes a qualified intellectual property contribution, the deduction allowed under subsection (a) for each taxable year of the taxpayer ending on or after

the date of such contribution shall be increased (subject to the limitations under subsection (b)) by the applicable percentage of qualified donee income with respect to such contribution which is properly allocable to such year under this subsection.

**(2) Reduction in additional deductions to extent of initial deduction**

With respect to any qualified intellectual property contribution, the deduction allowed under subsection (a) shall be increased under paragraph (1) only to the extent that the aggregate amount of such increases with respect to such contribution exceed the amount allowed as a deduction under subsection (a) with respect to such contribution determined without regard to this subsection.

**(3) Qualified donee income**

For purposes of this subsection, the term “qualified donee income” means any net income received by or accrued to the donee which is properly allocable to the qualified intellectual property.

**(4) Allocation of qualified donee income to taxable years of donor**

For purposes of this subsection, qualified donee income shall be treated as properly allocable to a taxable year of the donor if such income is received by or accrued to the donee for the taxable year of the donee which ends with in or with such taxable year of the donor.

**(5) 10-year limitation**

Income shall not be treated as properly allocable to qualified intellectual property for purposes of this subsection if such income is received by or accrued to the donee after the 10-year period beginning on the date of the contribution of such property.

**(6) Benefit limited to life of intellectual property**

Income shall not be treated as properly allocable to qualified intellectual property for purposes of this subsection if such income is received by or accrued to the donee after the expiration of the legal life of such property.

**(7) Applicable percentage**

For purposes of this subsection, the term “applicable percentage” means the percentage determined under the following table which corresponds to a taxable year of the donor ending on or after the date of the qualified intellectual property contribution:

Taxable Year of Donor Ending on or After Date of Contribution:	Applicable Percentage:
1st .....	100
2nd .....	100
3rd .....	90
4th .....	80
5th .....	70
6th .....	60
7th .....	50
8th .....	40
9th .....	30
10th .....	20
11th .....	10
12th .....	10.

**(8) Qualified intellectual property contribution**

For purposes of this subsection, the term “qualified intellectual property contribution” means any charitable contribution of qualified intellectual property—

(A) the amount of which taken into account under this section is reduced by reason of subsection (e)(1), and

(B) with respect to which the donor informs the donee at the time of such contribution that the donor intends to treat such contribution as a qualified intellectual property contribution for purposes of this subsection and section 6050L.

**(9) Qualified intellectual property**

For purposes of this subsection, the term “qualified intellectual property” means property described in subsection (e)(1)(B)(iii) (other than property contributed to or for the use of an organization described in subsection (e)(1)(B)(ii)).

**(10) Other special rules**

**(A) Application of limitations on charitable contributions**

Any increase under this subsection of the deduction provided under subsection (a) shall be treated for purposes of subsection (b) as a deduction which is attributable to a charitable contribution to the donee to which such increase relates.

**(B) Net income determined by donee**

The net income taken into account under paragraph (3) shall not exceed the amount of such income reported under section 6050L(b)(1).

**(C) Deduction limited to 12 taxable years**

Except as may be provided under subparagraph (D)(i), this subsection shall not apply with respect to any qualified intellectual property contribution for any taxable year of the donor after the 12th taxable year of the donor which ends on or after the date of such contribution.

**(D) Regulations**

The Secretary may issue regulations or other guidance to carry out the purposes of this subsection, including regulations or guidance—

(i) modifying the application of this subsection in the case of a donor or donee with a short taxable year, and

(ii) providing for the determination of an amount to be treated as net income of the donee which is properly allocable to qualified intellectual property in the case of a donee who uses such property to further a purpose or function constituting the basis of the donee’s exemption under section 501 (or, in the case of a governmental unit, any purpose described in section 170(c)) and does not possess a right to receive any payment from a third party with respect to such property.

**(n) Expenses paid by certain whaling captains in support of Native Alaskan subsistence whaling**

**(1) In general**

In the case of an individual who is recognized by the Alaska Eskimo Whaling Commis-

sion as a whaling captain charged with the responsibility of maintaining and carrying out sanctioned whaling activities and who engages in such activities during the taxable year, the amount described in paragraph (2) (to the extent such amount does not exceed \$10,000 for the taxable year) shall be treated for purposes of this section as a charitable contribution.

**(2) Amount described**

**(A) In general**

The amount described in this paragraph is the aggregate of the reasonable and necessary whaling expenses paid by the taxpayer during the taxable year in carrying out sanctioned whaling activities.

**(B) Whaling expenses**

For purposes of subparagraph (A), the term “whaling expenses” includes expenses for—

- (i) the acquisition and maintenance of whaling boats, weapons, and gear used in sanctioned whaling activities,
- (ii) the supplying of food for the crew and other provisions for carrying out such activities, and
- (iii) storage and distribution of the catch from such activities.

**(3) Sanctioned whaling activities**

For purposes of this subsection, the term “sanctioned whaling activities” means subsistence bowhead whale hunting activities conducted pursuant to the management plan of the Alaska Eskimo Whaling Commission.

**(4) Substantiation of expenses**

The Secretary shall issue guidance requiring that the taxpayer substantiate the whaling expenses for which a deduction is claimed under this subsection, including by maintaining appropriate written records with respect to the time, place, date, amount, and nature of the expense, as well as the taxpayer’s eligibility for such deduction, and that (to the extent provided by the Secretary) such substantiation be provided as part of the taxpayer’s return of tax.

**(o) Special rules for fractional gifts**

**(1) Denial of deduction in certain cases**

**(A) In general**

No deduction shall be allowed for a contribution of an undivided portion of a taxpayer’s entire interest in tangible personal property unless all interests in the property are held immediately before such contribution by—

- (i) the taxpayer, or
- (ii) the taxpayer and the donee.

**(B) Exceptions**

The Secretary may, by regulation, provide for exceptions to subparagraph (A) in cases where all persons who hold an interest in the property make proportional contributions of an undivided portion of the entire interest held by such persons.

**(2) Valuation of subsequent gifts**

In the case of any additional contribution, the fair market value of such contribution shall be determined by using the lesser of—

(A) the fair market value of the property at the time of the initial fractional contribution, or

(B) the fair market value of the property at the time of the additional contribution.

**(3) Recapture of deduction in certain cases; addition to tax**

**(A) Recapture**

The Secretary shall provide for the recapture of the amount of any deduction allowed under this section (plus interest) with respect to any contribution of an undivided portion of a taxpayer’s entire interest in tangible personal property—

(i) in any case in which the donor does not contribute all of the remaining interests in such property to the donee (or, if such donee is no longer in existence, to any person described in section 170(c)) on or before the earlier of—

(I) the date that is 10 years after the date of the initial fractional contribution, or

(II) the date of the death of the donor, and

(ii) in any case in which the donee has not, during the period beginning on the date of the initial fractional contribution and ending on the date described in clause (i)—

(I) had substantial physical possession of the property, and

(II) used the property in a use which is related to a purpose or function constituting the basis for the organizations’ exemption under section 501.

**(B) Addition to tax**

The tax imposed under this chapter for any taxable year for which there is a recapture under subparagraph (A) shall be increased by 10 percent of the amount so recaptured.

**(4) Definitions**

For purposes of this subsection—

**(A) Additional contribution**

The term “additional contribution” means any charitable contribution by the taxpayer of any interest in property with respect to which the taxpayer has previously made an initial fractional contribution.

**(B) Initial fractional contribution**

The term “initial fractional contribution” means, with respect to any taxpayer, the first charitable contribution of an undivided portion of the taxpayer’s entire interest in any tangible personal property.

**(p) Special rule for taxpayers who do not elect to itemize deductions**

In the case of any taxable year beginning in 2021, if the individual does not elect to itemize deductions for such taxable year, the deduction under this section shall be equal to the deduction, not in excess of \$300 (\$600 in the case of a joint return), which would be determined under this section if the only charitable contributions taken into account in determining such deduc-

tion were contributions made in cash during such taxable year (determined without regard to subsections (b)(1)(G)(ii) and (d)(1)) to an organization described in section 170(b)(1)(A) and not—

- (1) to an organization described in section 509(a)(3), or
- (2) for the establishment of a new, or maintenance of an existing, donor advised fund (as defined in section 4966(d)(2)).

**(q) Other cross references**

(1) For treatment of certain organizations providing child care, see section 501(k).

(2) For charitable contributions of estates and trusts, see section 642(c).

(3) For nondeductibility of contributions by common trust funds, see section 584.

(4) For charitable contributions of partners, see section 702.

(5) For charitable contributions of nonresident aliens, see section 873.

(6) For treatment of gifts for benefit of or use in connection with the Naval Academy as gifts to or for use of the United States, see section 8473 of title 10, United States Code.

(7) For treatment of gifts accepted by the Secretary of State, the Director of the International Communication Agency, or the Director of the United States International Development Cooperation Agency, as gifts to or for the use of the United States, see section 25 of the State Department Basic Authorities Act of 1956.

(8) For treatment of gifts of money accepted by the Attorney General for credit to the “Commissary Funds Federal Prisons” as gifts to or for the use of the United States, see section 4043 of title 18, United States Code.

(9) For charitable contributions to or for the use of Indian tribal governments (or their subdivisions), see section 7871.

(Aug. 16, 1954, ch. 736, 68A Stat. 58; Aug. 7, 1956, ch. 1031, § 1, 70 Stat. 1117; Pub. L. 85-866, title I, §§ 10(a), 11, 12(a), Sept. 2, 1958, 72 Stat. 1609, 1610; Pub. L. 86-779, § 7(a), Sept. 14, 1960, 74 Stat. 1002; Pub. L. 87-834, § 13(d), Oct. 16, 1962, 76 Stat. 1034; Pub. L. 87-858, § 2(a), (b), Oct. 23, 1962, 76 Stat. 1134; Pub. L. 88-272, title II, §§ 209(a), (b), (c)(1), (d)(1), (e), 231(b)(1), Feb. 26, 1964, 78 Stat. 43, 45-47, 105; Pub. L. 89-570, § 1(b)(1), Sept. 12, 1966, 80 Stat. 762; Pub. L. 91-172, title I, § 101(j)(2), title II, § 201(a)(1), 2(2)(A), (h)(1), Dec. 30, 1969, 83 Stat. 526, 549, 558, 565; Pub. L. 94-455, title II, § 205(c)(1)(A), title X, § 1052(c)(2), title XIII, §§ 1307(c), (d)(1)(B)(i), 1313(b)(1), title XIX, §§ 1901(a)(28), (b)(8)(A), 1906(b)(13)(A), title XXI, §§ 2124(e)(1), 2135(a), Oct. 4, 1976, 90 Stat. 1535, 1648, 1726, 1727, 1730, 1768, 1794, 1834, 1919, 1928; Pub. L. 95-30, title III, § 309(a), May 23, 1977, 91 Stat. 154; Pub. L. 95-600, title IV, §§ 402(b)(2), 403(c)(1), Nov. 6, 1978, 92 Stat. 2868; Pub. L. 96-465, title II, § 2206(e)(2), Oct. 17, 1980, 94 Stat. 2162; Pub. L. 96-541, § 6(a), (b), Dec. 17, 1980, 94 Stat. 3206; Pub. L. 97-34, title I, § 121(a), title II, §§ 222(a), 263(a), Aug. 13, 1981, 95 Stat. 196, 248, 264; Pub. L. 97-248, title II, § 286(b)(1), Sept. 3, 1982, 96 Stat. 570; Pub. L. 97-258, § 3(f)(1), Sept. 13, 1982, 96 Stat. 1064; Pub. L. 97-354, § 5(a)(21), Oct. 19, 1982, 96 Stat. 1694; Pub. L. 97-448, title I, § 102(f)(7), Jan. 12, 1983, 96 Stat. 2372; Pub. L. 97-473, title II, § 202(b)(4), Jan. 14, 1983, 96 Stat. 2609; Pub. L. 98-369, div. A, title I, § 174(b)(5)(A), title III, § 301(a)-(c), title IV, § 492(b)(1), title X, §§ 1022(b), 1031(a), 1032(b)(1), 1035(a), July 18, 1984, 98 Stat. 707, 777, 778, 854, 1028, 1033, 1042; Pub. L. 99-514,

title I, § 142(d), title II, § 231(f), title III, § 301(b)(2), title XVIII, § 1831, Oct. 22, 1986, 100 Stat. 2120, 2180, 2217, 2851; Pub. L. 100-203, title X, § 10711(a)(1), Dec. 22, 1987, 101 Stat. 1330-464; Pub. L. 100-647, title VI, § 6001(a), Nov. 10, 1988, 102 Stat. 3683; Pub. L. 101-508, title XI, §§ 11801(a)(11), (c)(5), 11813(b)(10), Nov. 5, 1990, 104 Stat. 1388-520, 1388-523, 1388-554; Pub. L. 103-66, title XIII, §§ 13172(a), 13222(b), Aug. 10, 1993, 107 Stat. 455, 479; Pub. L. 104-188, title I, §§ 1206(a), 1316(b), Aug. 20, 1996, 110 Stat. 1776, 1786; Pub. L. 105-34, title II, § 224(a), title V, § 508(d), title VI, § 602(a), title IX, § 973(a), Aug. 5, 1997, 111 Stat. 818, 860, 862, 898; Pub. L. 105-206, title VI, § 6004(e), July 22, 1998, 112 Stat. 795; Pub. L. 105-277, div. J, title I, § 1004(a)(1), Oct. 21, 1998, 112 Stat. 2681-888; Pub. L. 106-170, title V, §§ 532(c)(1)(A), (B), 537(a), Dec. 17, 1999, 113 Stat. 1930, 1936; Pub. L. 106-554, § 1(a)(7) [title I, § 165(a)-(e)], Dec. 21, 2000, 114 Stat. 2763, 2763A-626; Pub. L. 107-16, title V, § 542(e)(2)(B), June 7, 2001, 115 Stat. 85; Pub. L. 107-147, title IV, § 417(7), (22), Mar. 9, 2002, 116 Stat. 56, 57; Pub. L. 108-81, title V, § 503, Sept. 25, 2003, 117 Stat. 1003; Pub. L. 108-311, title II, § 207(15), (16), title III, § 306(a), Oct. 4, 2004, 118 Stat. 1177, 1179; Pub. L. 108-357, title III, § 335(a), title IV, § 413(c)(30), title VIII, §§ 882(a), (b), (d), 883(a), 884(a), Oct. 22, 2004, 118 Stat. 1478, 1509, 1627, 1631, 1632; Pub. L. 109-73, title III, §§ 305(a), 306(a), Sept. 23, 2005, 119 Stat. 2025; Pub. L. 109-135, title IV, § 403(a)(16), (gg), Dec. 21, 2005, 119 Stat. 2619, 2631; Pub. L. 109-222, title II, § 204(b), May 17, 2006, 120 Stat. 350; Pub. L. 109-280, title XII, §§ 1202(a), 1204(a), 1206(a), (b)(1), 1213(a)-(d), 1214(a), (b), 1215(a), 1216(a), 1217(a), 1218(a), 1219(c)(1), 1234(a), Aug. 17, 2006, 120 Stat. 1066, 1068, 1069, 1075-1077, 1079, 1080, 1084, 1100; Pub. L. 109-432, div. A, title I, § 116(a)(1), (b)(1), (2), Dec. 20, 2006, 120 Stat. 2941; Pub. L. 110-172, §§ 3(c), 11(a)(14)(A), (B), (15), (16), Dec. 29, 2007, 121 Stat. 2474, 2485; Pub. L. 110-234, title XV, § 15302(a), May 22, 2008, 122 Stat. 1501; Pub. L. 110-246, § 4(a), title XV, § 15302(a), June 18, 2008, 122 Stat. 1664, 2263; Pub. L. 110-343, div. C, title III, §§ 321(a), 323(a)(1), (b)(1), 324(a), (b), Oct. 3, 2008, 122 Stat. 3873-3875; Pub. L. 111-312, title III, § 301(a), title VII, §§ 723(a), (b), 740(a), 741(a), 742(a), Dec. 17, 2010, 124 Stat. 3300, 3316, 3319; Pub. L. 112-240, title II, § 206(a), (b), title III, § 314(a), Jan. 2, 2013, 126 Stat. 2324, 2330; Pub. L. 113-295, div. A, title I, §§ 106(a), (b), 126(a), title II, § 221(a)(28), Dec. 19, 2014, 128 Stat. 4013, 4017, 4041; Pub. L. 114-41, title II, § 2006(a)(2)(A), July 31, 2015, 129 Stat. 457; Pub. L. 114-113, div. Q, title I, §§ 111(a)-(b)(2), 113(a), (b), title III, § 331(a), Dec. 18, 2015, 129 Stat. 3046, 3047, 3104; Pub. L. 115-97, title I, §§ 11011(d)(5), 11023(a), 13305(b)(2), 13704(a), 13705(a), Dec. 22, 2017, 131 Stat. 2071, 2074, 2126, 2169; Pub. L. 115-141, div. U, title IV, § 401(a)(52), (b)(14), Mar. 23, 2018, 132 Stat. 1186, 1202; Pub. L. 115-232, div. A, title VIII, § 809(h)(1), Aug. 13, 2018, 132 Stat. 1842; Pub. L. 116-260, div. EE, title II, § 212(a), Dec. 27, 2020, 134 Stat. 3067; Pub. L. 117-328, div. T, title VI, § 605(a)(1), (b), Dec. 29, 2022, 136 Stat. 5393, 5395; Pub. L. 118-146, § 2(a), (b), Dec. 12, 2024, 138 Stat. 1673.)

**Editorial Notes**

REFERENCES IN TEXT

Section 1404 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977, referred to

in subsec. (b)(1)(A)(ix), is classified to section 3103 of Title 7, Agriculture.

The date of the enactment of this subparagraph, referred to in subsecs. (b)(1)(E)(iv)(II), (2)(B)(i)(II) and (h)(4)(B)(iii), is the date of enactment of Pub. L. 109-280, which was approved Aug. 17, 2006.

The Alaska Native Claims Settlement Act, referred to in subsec. (b)(2)(C)(i)(II), (iii), is Pub. L. 92-203, Dec. 18, 1971, 85 Stat. 688, which is classified generally to chapter 33 (§ 1601 et seq.) of Title 43, Public Lands. Section 3 of the Act is classified to section 1602 of Title 43. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of Title 43 and Tables.

The Federal Food, Drug, and Cosmetic Act, as amended, referred to in subsec. (e)(3)(A)(iv), is act June 25, 1938, ch. 675, 52 Stat. 1040, which is classified generally to chapter 9 (§ 301 et seq.) of Title 21, Food and Drugs. For complete classification of this Act to the Code, see section 301 of Title 21 and Tables.

The date of the enactment of this subparagraph, referred to in subsec. (e)(3)(C)(vi), is the date of enactment of Pub. L. 109-73, which was approved Sept. 23, 2005.

Section 330(c) of title 31, referred to in subsec. (f)(11)(E)(iii)(II), was redesignated section 330(d) of title 31 by Pub. L. 114-113, div. Q, title IV, § 410(1), Dec. 18, 2015, 129 Stat. 3121.

Section 25 of the State Department Basic Authorities Act of 1956, referred to in subsec. (q)(7), is classified to section 2697 of Title 22, Foreign Relations and Inter-course.

#### CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 made identical amendments to this section. The amendments by Pub. L. 110-234 were repealed by section 4(a) of Pub. L. 110-246.

Sections 1202(a), 1204(a), 1206(a), (b)(1), 1213(a)-(d), 1214(a), (b), 1215(a), 1216(a), 1217(a), 1218(a), 1219(c)(1), and 1234(a) of Pub. L. 109-280, which directed the amendment of section 170 without specifying the act to be amended, were executed to this section which is section 170 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

#### AMENDMENTS

2024—Subsec. (b)(1)(A)(x). Pub. L. 118-146, § 2(b), added cl. (x).

Subsec. (c)(6). Pub. L. 118-146, § 2(a), added par. (6).

2022—Subsec. (f)(19). Pub. L. 117-328, § 605(b), added par. (19).

Subsec. (h)(7). Pub. L. 117-328, § 605(a)(1), added par. (7).

2020—Subsecs. (p), (q). Pub. L. 116-260 added subsec. (p) and redesignated former subsec. (p) as (q).

2018—Subsec. (b)(1)(A)(ix). Pub. L. 115-141, § 401(a)(52), inserted “National” before “Agricultural”.

Subsec. (e)(3)(D), (E). Pub. L. 115-141, § 401(b)(14), redesignated subpar. (E) as (D) and struck out former subpar. (D) which related to special rule for contributions of book inventory to public schools.

Subsec. (p)(6). Pub. L. 115-232 substituted “section 8473 of title 10, United States Code” for “section 6973 of title 10, United States Code”.

2017—Subsec. (b)(1)(G), (H). Pub. L. 115-97, § 11023(a), added subpar. (G) and redesignated former subpar. (G) as (H).

Subsec. (b)(2)(D)(iv), (v). Pub. L. 115-97, § 13305(b)(2), redesignated cls. (v) and (vi) as (iv) and (v), respectively, and struck out former cl. (iv) which read as follows: “section 199.”

Subsec. (b)(2)(D)(vi). Pub. L. 115-97, § 13305(b)(2), redesignated cl. (vi) as (v).

Pub. L. 115-97, § 11011(d)(5), added cl. (vi).

Subsec. (f)(8)(D), (E). Pub. L. 115-97, § 13705(a), redesignated subpar. (E) as (D) and struck out former subpar. (D). Prior to amendment, text of subpar. (D) read as fol-

lows: “Subparagraph (A) shall not apply to a contribution if the donee organization files a return, on such form and in accordance with such regulations as the Secretary may prescribe, which includes the information described in subparagraph (B) with respect to the contribution.”

Subsec. (l)(1). Pub. L. 115-97, § 13704(a)(1), added par. (1) and struck out former par. (1). Prior to amendment, text read as follows: “For purposes of this section, 80 percent of any amount described in paragraph (2) shall be treated as a charitable contribution.”

Subsec. (l)(2)(B). Pub. L. 115-97, § 13704(a)(2), struck out “such amount would be allowable as a deduction under this section but for the fact that” before “the taxpayer”.

2015—Subsec. (a)(2)(B). Pub. L. 114-41 substituted “fourth month” for “third month”.

Subsec. (b)(1)(A)(ix). Pub. L. 114-113, § 331(a), added cl. (ix).

Subsec. (b)(1)(E)(vi). Pub. L. 114-113, § 111(a)(1), struck out cl. (vi). Text read as follows: “This subparagraph shall not apply to any contribution made in taxable years beginning after December 31, 2014.”

Subsec. (b)(2)(A). Pub. L. 114-113, § 111(b)(2)(A), substituted “subparagraph (B) or (C) applies” for “subparagraph (B) applies”.

Subsec. (b)(2)(B)(ii). Pub. L. 114-113, § 111(b)(2)(B), substituted “15 succeeding taxable years” for “15 succeeding years”.

Subsec. (b)(2)(B)(iii). Pub. L. 114-113, § 111(a)(2), struck out cl. (iii). Text read as follows: “This subparagraph shall not apply to any contribution made in taxable years beginning after December 31, 2014.”

Subsec. (b)(2)(C), (D). Pub. L. 114-113, § 111(b)(1), added subpar. (C) and redesignated former subpar. (C) as (D).

Subsec. (e)(3)(C)(ii). Pub. L. 114-113, § 113(b), added cl. (ii) and struck out former cl. (ii). Prior to amendment, text read as follows: “In the case of a taxpayer other than a C corporation, the aggregate amount of such contributions for any taxable year which may be taken into account under this section shall not exceed 10 percent of the taxpayer’s aggregate net income for such taxable year from all trades or businesses from which such contributions were made for such year, computed without regard to this section.”

Subsec. (e)(3)(C)(iii). Pub. L. 114-113, § 113(b), added cl. (iii). Former cl. (iii) redesignated (vi).

Subsec. (e)(3)(C)(iv). Pub. L. 114-113, § 113(b), added cl. (iv).

Pub. L. 114-113, § 113(a), struck out cl. (iv). Text read as follows: “This subparagraph shall not apply to contributions made after December 31, 2014.”

Subsec. (e)(3)(C)(v), (vi). Pub. L. 114-113, § 113(b), added cl. (v) and redesignated cl. (iii) as (vi).

2014—Subsec. (b)(1)(E)(vi). Pub. L. 113-295, § 106(a), substituted “December 31, 2014” for “December 31, 2013”.

Subsec. (b)(2)(B)(iii). Pub. L. 113-295, § 106(b), substituted “December 31, 2014” for “December 31, 2013”.

Subsec. (b)(3). Pub. L. 113-295, § 221(a)(28)(A), struck out par. (3) which related to temporary suspension of limitations on charitable contributions.

Subsec. (e)(3)(C)(iv). Pub. L. 113-295, § 126(a), substituted “December 31, 2014” for “December 31, 2013”.

Subsec. (e)(6). Pub. L. 113-295, § 221(a)(28)(B), struck out par. (6) which related to special rule for contributions of computer technology and equipment for educational purposes.

Subsec. (k). Pub. L. 113-295, § 221(a)(28)(C), struck out subsec. (k). Text read as follows: “For disallowance of deductions for contributions to or for the use of communist controlled organizations, see section 11(a) of the Internal Security Act of 1950 (50 U.S.C. 790).”

2013—Subsec. (b)(1)(E)(vi). Pub. L. 112-240, § 206(a), substituted “December 31, 2013” for “December 31, 2011”.

Subsec. (b)(2)(B)(iii). Pub. L. 112-240, § 206(b), substituted “December 31, 2013” for “December 31, 2011”.

Subsec. (e)(3)(C)(iv). Pub. L. 112-240, § 314(a), substituted “December 31, 2013” for “December 31, 2011”.

2010—Subsec. (b). Pub. L. 111-312, §723(a), (b), substituted “December 31, 2011” for “December 31, 2009” in pars. (1)(E)(vi) and (2)(B)(iii).

Subsec. (e)(1). Pub. L. 111-312, §301(a), amended subsec. (e)(1) to read as if amendment by Pub. L. 107-16, §542(e)(2)(B), had never been enacted. See 2001 Amendment note below.

Subsec. (e)(3)(C)(iv). Pub. L. 111-312, §740(a), substituted “December 31, 2011” for “December 31, 2009”.

Subsec. (e)(3)(D)(iv). Pub. L. 111-312, §741(a), substituted “December 31, 2011” for “December 31, 2009”.

Subsec. (e)(6)(G). Pub. L. 111-312, §742(a), substituted “December 31, 2011” for “December 31, 2009”.

2008—Subsec. (b). Pub. L. 110-246, §15302(a), substituted “December 31, 2009” for “December 31, 2007” in pars. (1)(E)(vi) and (2)(B)(iii).

Subsec. (b)(3). Pub. L. 110-343, §323(b)(1), added par. (3).

Subsec. (e)(3)(C)(iv). Pub. L. 110-343, §323(a)(1), substituted “December 31, 2009” for “December 31, 2007”.

Subsec. (e)(3)(D)(iii). Pub. L. 110-343, §324(b), inserted “of books” after “to any contribution” in introductory provisions.

Subsec. (e)(3)(D)(iv). Pub. L. 110-343, §324(a), substituted “December 31, 2009” for “December 31, 2007”.

Subsec. (e)(6)(G). Pub. L. 110-343, §321(a), substituted “December 31, 2009” for “December 31, 2007”.

2007—Subsec. (b)(1)(A)(vii). Pub. L. 110-172, §11(a)(14)(A), substituted “subparagraph (F)” for “subparagraph (E)”.

Subsec. (e)(1)(B)(i)(II). Pub. L. 110-172, §11(a)(15), inserted “, but without regard to clause (ii) thereof” after “paragraph (7)(C)”.

Subsec. (e)(1)(B)(ii). Pub. L. 110-172, §11(a)(14)(B), substituted “subsection (b)(1)(F)” for “subsection (b)(1)(E)”.

Subsec. (e)(7)(D)(i)(I). Pub. L. 110-172, §3(c), substituted “substantial and related” for “related”.

Subsec. (o)(1)(A). Pub. L. 110-172, §11(a)(16)(A), in introductory provisions, substituted “all interests in the property are” for “all interest in the property is”.

Subsec. (o)(3)(A)(i). Pub. L. 110-172, §11(a)(16)(B), in introductory provisions, substituted “interests” for “interest” and “on or before” for “before”.

2006—Subsec. (b)(1)(E) to (G). Pub. L. 109-280, §1206(a)(1), added subpar. (E) and redesignated former subpars. (E) and (F) as (F) and (G), respectively. See Codification note above.

Subsec. (b)(2). Pub. L. 109-280, §1206(a)(2), reenacted heading without change and amended text of par. (2) generally. Prior to amendment, text read as follows: “In the case of a corporation, the total deductions under subsection (a) for any taxable year shall not exceed 10 percent of the taxpayer’s taxable income computed without regard to—

“(A) this section,

“(B) part VIII (except section 248),

“(C) section 199,

“(D) any net operating loss carryback to the taxable year under section 172, and

“(E) any capital loss carryback to the taxable year under section 1212(a)(1).”

See Codification note above.

Subsec. (d)(2). Pub. L. 109-280, §1206(b)(1), substituted “subsection (b)(2)(A)” for “subsection (b)(2)” wherever appearing. See Codification note above.

Subsec. (e)(1)(A). Pub. L. 109-222 inserted “(determined without regard to section 1221(b)(3))” after “long-term capital gain”.

Subsec. (e)(1)(B)(i). Pub. L. 109-280, §1215(a)(1), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: “of tangible personal property, if the use by the donee is unrelated to the purpose or function constituting the basis for its exemption under section 501 (or, in the case of a governmental unit, to any purpose or function described in subsection (c)).” See Codification note above.

Subsec. (e)(1)(B)(iv). Pub. L. 109-280, §1214(a), added cl. (iv). See Codification note above.

Subsec. (e)(3)(C)(iv). Pub. L. 109-280, §1202(a), substituted “2007” for “2005”. See Codification note above.

Subsec. (e)(3)(D)(iv). Pub. L. 109-280, §1204(a), substituted “2007” for “2005”. See Codification note above.

Subsec. (e)(4)(B)(ii). Pub. L. 109-432, §116(b)(1)(A), inserted “or assembled” after “constructed”.

Subsec. (e)(4)(B)(iii). Pub. L. 109-432, §116(b)(1)(B), inserted “or assembly” after “construction”.

Subsec. (e)(6)(B)(ii). Pub. L. 109-432, §116(b)(2)(A), inserted “or assembled” after “constructed” and “or assembling” after “construction”.

Subsec. (e)(6)(D). Pub. L. 109-432, §116(b)(2)(B), inserted “or assembled” after “constructed” in introductory provisions and “or assembly” after “construction” in cl. (i).

Subsec. (e)(6)(G). Pub. L. 109-432, §116(a)(1), substituted “2007” for “2005”.

Subsec. (e)(7). Pub. L. 109-280, §1215(a)(2), added par. (7). See Codification note above.

Subsec. (f)(11)(E). Pub. L. 109-280, §1219(c)(1), amended heading and text of subpar. (E) generally. Prior to amendment, text read as follows: “For purposes of this paragraph, the term ‘qualified appraisal’ means, with respect to any property, an appraisal of such property which is treated for purposes of this paragraph as a qualified appraisal under regulations or other guidance prescribed by the Secretary.” See Codification note above.

Subsec. (f)(13). Pub. L. 109-280, §1213(c), added par. (13). See Codification note above.

Subsec. (f)(14). Pub. L. 109-280, §1213(d), added par. (14). See Codification note above.

Subsec. (f)(15). Pub. L. 109-280, §1214(b), added par. (15). See Codification note above.

Subsec. (f)(16). Pub. L. 109-280, §1216(a), added par. (16). See Codification note above.

Subsec. (f)(17). Pub. L. 109-280, §1217(a), added par. (17). See Codification note above.

Subsec. (f)(18). Pub. L. 109-280, §1234(a), added par. (18). See Codification note above.

Subsec. (h)(4)(B). Pub. L. 109-280, §1213(a)(1), added subpar. (B). Former subpar. (B) redesignated (C).

Subsec. (h)(4)(C). Pub. L. 109-280, §1213(a)(1), (b), redesignated subpar. (B) as (C), struck out “any building, structure, or land area which” after “means” in introductory provisions, inserted “any building, structure, or land area which” before “is listed” in cl. (i), and inserted “any building which” before “is located” in cl. (ii). See Codification note above.

Subsecs. (o), (p). Pub. L. 109-280, §1218(a), added subsec. (o) and redesignated former subsec. (o) as (p). See Codification note above.

2005—Subsec. (b)(2)(C) to (E). Pub. L. 109-135, §403(a)(16), added subpar. (C) and redesignated former subpars. (C) and (D) as (D) and (E), respectively.

Subsec. (e)(3)(C). Pub. L. 109-73, §305(a), added subpar. (C). Former subpar. (C) redesignated (D).

Subsec. (e)(3)(D). Pub. L. 109-73, §306(a), added subpar. (D). Former subpar. (D) redesignated (E).

Pub. L. 109-73, §305(a), redesignated subpar. (C) as (D). Subsec. (e)(3)(E). Pub. L. 109-73, §306(a), redesignated subpar. (D) as (E).

Subsec. (f)(12)(B)(v), (vi). Pub. L. 109-135, §403(gg), added cls. (v) and (vi).

2004—Subsec. (e)(1)(B)(iii). Pub. L. 108-357, §882(a), added cl. (iii).

Subsec. (e)(6)(G). Pub. L. 108-311, §306(a), substituted “2005” for “2003”.

Subsec. (f)(10)(A). Pub. L. 108-357, §413(c)(30), struck out “556(b)(2),” after “545(b)(2),” in introductory provisions.

Subsec. (f)(11). Pub. L. 108-357, §883(a), added par. (11).

Subsec. (f)(11)(A)(ii)(I). Pub. L. 108-357, §882(d), inserted “subsection (e)(1)(B)(iii) or” before “section 1221(a)(1)”.

Subsec. (f)(12). Pub. L. 108-357, §884(a), added par. (12).

Subsec. (g)(1). Pub. L. 108-311, §207(15), inserted “(determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof)” after “section 152” in introductory provisions.

Subsec. (g)(3). Pub. L. 108-311, §207(16), substituted “subparagraphs (A) through (G) of section 152(d)(2)” for “paragraphs (1) through (8) of section 152(a)”.

Subsec. (m). Pub. L. 108-357, § 882(b), added subsec. (m). Former subsec. (m) redesignated (n).

Subsec. (n). Pub. L. 108-357, § 335(a), added subsec. (n). Former subsec. (n) redesignated (o).

Pub. L. 108-357, § 882(b), redesignated subsec. (m) as (n). Amendment was executed before the amendment by Pub. L. 108-357, § 335(a). See note below.

Subsec. (o). Pub. L. 108-357, § 335(a), redesignated subsec. (n) as (o).

2003—Subsec. (e)(6)(B)(i)(III). Pub. L. 108-81 substituted “section 213(1)(A) of the Library Services and Technology Act (20 U.S.C. 9122(1)(A))” for “section 213(2)(A) of the Library Services and Technology Act (20 U.S.C. 9122(2)(A))”.

2002—Subsec. (e)(6)(B)(i)(III). Pub. L. 107-147, § 417(7), substituted “2000,” for “2000.”

Subsec. (e)(6)(B)(iv). Pub. L. 107-147, § 417(22), provided that the amendment made by section 165(b)(1) of the Community Renewal Tax Relief Act of 2000 [Pub. L. 106-554, § 1(a)(7)[title I, § 165(b)(1)]] shall be applied as if it struck “in any of the grades K-12”. See 2000 Amendment note below.

2001—Subsec. (e)(1). Pub. L. 107-16, § 542(e)(2)(B), inserted at end “For purposes of this paragraph, the determination of whether property is a capital asset shall be made without regard to the exception contained in section 1221(a)(3)(C) for basis determined under section 1022.”

2000—Subsec. (e)(6). Pub. L. 106-554, § 1(a)(7) [title I, § 165(b)(2)], substituted “educational purposes” for “elementary or secondary school purposes” in heading.

Subsec. (e)(6)(A), (B). Pub. L. 106-554, § 1(a)(7) [title I, § 165(a)(1)], substituted “qualified computer contribution” for “qualified elementary or secondary educational contribution” in subpar. (A) and in heading and introductory provisions of subpar. (B).

Subsec. (e)(6)(B)(i)(III). Pub. L. 106-554, § 1(a)(7) [title I, § 165(a)(2)], added subcl. (III).

Subsec. (e)(6)(B)(ii). Pub. L. 106-554, § 1(a)(7) [title I, § 165(a)(3)], substituted “3 years” for “2 years”.

Subsec. (e)(6)(B)(iv). Pub. L. 106-554, § 1(a)(7) [title I, § 165(b)(1)], which directed the amendment of cl. (iv) by striking “in any grades of the K-12”, was executed by striking out “in any of the grades K-12” after “educational purposes”. See 2002 Amendment note above.

Subsec. (e)(6)(B)(viii). Pub. L. 106-554, § 1(a)(7) [title I, § 165(d)], added cl. (viii).

Subsec. (e)(6)(C). Pub. L. 106-554, § 1(a)(7) [title I, § 165(a)(1)], substituted “qualified computer contribution” for “qualified elementary or secondary educational contribution” in introductory provisions.

Subsec. (e)(6)(D), (E). Pub. L. 106-554, § 1(a)(7) [title I, § 165(e)], added subpar. (D) and redesignated former subpar. (D) as (E). Former subpar. (E) redesignated (F).

Subsec. (e)(6)(F). Pub. L. 106-554, § 1(a)(7) [title I, § 165(e)], redesignated subpar. (E) as (F). Former subpar. (F) redesignated (G).

Pub. L. 106-554, § 1(a)(7) [title I, § 165(c)], substituted “December 31, 2003” for “December 31, 2000”.

Subsec. (e)(6)(G). Pub. L. 106-554, § 1(a)(7) [title I, § 165(e)], redesignated subpar. (F) as (G).

1999—Subsec. (e)(3)(A), (4)(B). Pub. L. 106-170, § 532(c)(1)(A), (B), substituted “section 1221(a)” for “section 1221”.

Subsec. (f)(10). Pub. L. 106-170, § 537(a), added par. (10).

1998—Subsec. (e)(5)(D). Pub. L. 105-277 struck out heading and text of subpar. (D). Text read as follows: “This paragraph shall not apply to contributions made—

“(i) after December 31, 1994, and before July 1, 1996,

or

“(ii) after June 30, 1998.”

Subsec. (e)(6)(B)(iv). Pub. L. 105-206, § 6004(e)(2), substituted “function of the donee” for “function of the organization or entity”.

Subsec. (e)(6)(B)(vi), (vii). Pub. L. 105-206, § 6004(e)(1), substituted “donee’s” for “entity’s”.

Subsec. (e)(6)(C)(ii)(I). Pub. L. 105-206, § 6004(e)(3), substituted “a donee” for “an entity”.

Subsec. (e)(6)(F). Pub. L. 105-206, § 6004(e)(4), substituted “2000” for “1999”.

1997—Subsec. (e)(5)(D)(ii). Pub. L. 105-34, § 602(a), substituted “June 30, 1998” for “May 31, 1997”.

Subsec. (e)(6). Pub. L. 105-34, § 224(a), added par. (6).

Subsec. (h)(5)(B)(ii). Pub. L. 105-34, § 508(d), amended heading and text of cl. (ii) generally. Prior to amendment, text read as follows: “With respect to any contribution of property in which the ownership of the surface estate and mineral interests were separated before June 13, 1976, and remain so separated, subparagraph (A) shall be treated as met if the probability of surface mining occurring on such property is so remote as to be negligible.”

Subsec. (i). Pub. L. 105-34, § 973(a), amended heading and text of subsec. (i) generally. Prior to amendment, text read as follows: “For purposes of computing the deduction under this section for use of a passenger automobile the standard mileage rate shall be 12 cents per mile.”

1996—Subsec. (e)(1). Pub. L. 104-188, § 1316(b), inserted at end “For purposes of applying this paragraph in the case of a charitable contribution of stock in an S corporation, rules similar to the rules of section 751 shall apply in determining whether gain on such stock would have been long-term capital gain if such stock were sold by the taxpayer.”

Subsec. (e)(5)(D). Pub. L. 104-188, § 1206(a), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “This paragraph shall not apply to contributions made after December 31, 1994.”

1993—Subsec. (f)(8). Pub. L. 103-66, § 13172(a), added par. (8).

Subsec. (f)(9). Pub. L. 103-66, § 13222(b), added par. (9). 1990—Subsec. (h)(4)(B)(ii). Pub. L. 101-508, § 11813(b)(10), substituted “section 47(c)(3)(B)” for “section 48(g)(3)(B)”.

Subsec. (i). Pub. L. 101-508, § 11801(a)(11), (c)(5), redesignated subsec. (j) as (i) and struck out former subsec. (i) which related to rule for nonitemization of deductions, applicable percentage for individuals, limitation for taxable years beginning before 1985, and termination.

Subsecs. (j) to (n). Pub. L. 101-508, § 11801(c)(5), redesignated subsecs. (j) to (n) as (i) to (m), respectively.

1988—Subsecs. (m), (n). Pub. L. 100-647 added subsec. (m) and redesignated former subsec. (m) as (n).

1987—Subsec. (c)(2)(D). Pub. L. 100-203 inserted “(or in opposition to)” after “on behalf of”.

1986—Subsec. (b)(1)(C)(iv). Pub. L. 99-514, § 1831, substituted “this paragraph” for “this subparagraph”.

Subsec. (e)(1)(B). Pub. L. 99-514, § 301(b)(2), in closing provisions, struck out “40 percent (<sup>28</sup>/<sub>46</sub> in the case of a corporation) of” before “the amount of gain”.

Subsec. (e)(4)(B)(i). Pub. L. 99-514, § 231(f), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: “the contribution is to an educational organization which is described in subsection (b)(1)(A)(ii) of this section and which is an institution of higher education (as defined in section 3304(f)).”

Subsecs. (k) to (m). Pub. L. 99-514, § 142(d), added subsec. (k) and redesignated former subsecs. (k) and (l) as (l) and (m), respectively.

1984—Subsec. (a)(3). Pub. L. 98-369, § 174(b)(5)(A), substituted “section 267(b) or 707(b)” for “section 267(b)”.

Subsec. (b)(1)(A)(vii). Pub. L. 98-369, § 301(c)(2)(A), substituted “subparagraph (E)” for “subparagraph (D)”.

Subsec. (b)(1)(B). Pub. L. 98-369, § 301(a)(2), inserted at end “If the aggregate of such contributions exceeds the limitation of the preceding sentence, such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution (to which subparagraph (A) does not apply) in each of the 5 succeeding taxable years in order of time.”

Subsec. (b)(1)(B)(i). Pub. L. 98-369, § 301(a)(1), substituted “30 percent” for “20 percent”.

Subsec. (b)(1)(C). Pub. L. 98-369, § 301(c)(2)(B), inserted “described in subparagraph (A)” in subpar. (C) heading, and in text of cl. (i) substituted “In the case of charitable contributions described in subparagraph (A) of capital gain property to which subsection (e)(1)(B) does

not apply, the total amount of contributions of such property which may be taken into account under subsection (a) for any taxable year shall not exceed 30 percent of the taxpayer's contribution base for such year. For purposes of this subsection, contributions of capital gain property to which this subparagraph applies shall be taken into account after all other charitable contributions (other than charitable contributions to which subparagraph (D) applies)" for "In the case of charitable contributions of capital gain property to which subsection (e)(1)(B) does not apply, the total amount of contributions of such property which may be taken into account under subsection (a) for any taxable year shall not exceed 30 percent of the taxpayer's contribution base for such year. For purposes of this subsection, contributions of capital gain property to which this paragraph applies shall be taken into account after all other charitable contributions".

Subsec. (b)(1)(D) to (F). Pub. L. 98-369, §301(c)(1), added subpar. (D) and redesignated former subpars. (D) and (E) as (E) and (F), respectively.

Subsec. (e)(1). Pub. L. 98-369, §492(b)(1)(A), struck out in provision following subpar. (B) "1251(c)," after "1250(a)".

Subsec. (e)(1)(B)(ii). Pub. L. 98-369, §301(c)(2)(C), substituted "subsection (b)(1)(E)" for "subsection (b)(1)(D)".

Subsec. (e)(3)(C). Pub. L. 98-369, §492(b)(1)(B), struck out "1251," after "1250".

Subsec. (e)(5). Pub. L. 98-369, §301(b), added par. (5).

Subsec. (f)(7). Pub. L. 98-369, §1022(b), added par. (7).

Subsec. (h)(5)(B). Pub. L. 98-369, §1035(a), designated existing provisions as cl. (i), inserted "Except as provided in clause (ii)", and added cl. (ii).

Subsec. (j). Pub. L. 98-369, §1031(a), added subsec. (j). Former subsec. (j) redesignated (k).

Subsec. (k). Pub. L. 98-369, §1031(a), redesignated subsec. (j) as (k). Former subsec. (k) redesignated (l).

Subsec. (l). Pub. L. 98-369, §1032(b)(1), added par. (1) and redesignated former pars. (1) to (8) as (2) to (9), respectively.

Pub. L. 98-369, §1031(a), redesignated subsec. (k) as (l). 1983—Subsec. (h)(4)(B)(ii). Pub. L. 97-448 substituted "section 48(g)(3)(B)" for "section 191(d)(2)".

Subsec. (k)(8). Pub. L. 97-473 added par. (8).

1982—Subsec. (c)(2). Pub. L. 97-248 inserted provision that rules similar to the rules of section 501(j) of this title shall apply for purposes of this paragraph.

Subsec. (e)(3)(A). Pub. L. 97-354, §5(a)(21)(A), substituted "an S corporation" for "an electing small business corporation within the meaning of section 1371(b)".

Subsec. (e)(4)(D)(i). Pub. L. 97-354, §5(a)(21)(B), substituted "an S corporation" for "an electing small business corporation (as defined in section 1371(b))".

Subsec. (k)(7). Pub. L. 97-258 substituted "section 4043 of title 18, United States Code" for "section 2 of the Act of May 15, 1952, as amended by the Act of July 9, 1952 (31 U.S.C. 725s-4)".

1981—Subsec. (b)(2). Pub. L. 97-34, §263(a), increased to 10 from 5 percent deduction allowable to a corporation in any taxable year for charitable contributions.

Subsec. (e)(4). Pub. L. 97-34, §222(a), added par. (4).

Subsec. (i). Pub. L. 97-34, §121(a), added subsec. (i). Former subsec. (i) redesignated (j).

Subsecs. (j), (k). Pub. L. 97-34, §121(a), redesignated former subsecs. (i) and (j) as (j) and (k), respectively.

1980—Subsec. (f)(3). Pub. L. 96-541, §6(a), reenacted subpar. (B), cls. (i) and (ii), substituted cl. (B)(iii) relating to qualified conservation contribution for prior cl. (B)(iii) relating to contribution of a lease on, option to purchase, or easement with respect to real property granted in perpetuity to a subsec. (b)(1)(A) organization exclusively for conservation purposes, deleted cl. (B)(iv) respecting contribution of a remainder interest in real property granted to a subsec. (b)(1)(A) organization exclusively for conservation purposes, and deleted subpar. (C) definition of "conservation purposes", now covered in an expanded subsec. (h)(4)(A).

Subsecs. (h), (i). Pub. L. 96-541, §6(b), added subsec. (h) and redesignated former subsec. (h) as (i). Former subsec. (i) redesignated (j).

Subsec. (i)(6). Pub. L. 96-465, among other changes, inserted references to Director of the International Communication Agency and the Director of the United States International Development Cooperation Agency, and substituted reference to section 25 of the State Department Basic Authorities Act of 1956 for reference to section 1021(e) of the Foreign Service Act of 1946.

Subsec. (j). Pub. L. 96-541, §6(b), redesignated former subsec. (i) as (j).

1978—Subsec. (e)(1)(B). Pub. L. 95-600 substituted "40 percent" for "50 percent" and "<sup>28</sup>/<sub>46</sub>" for "62½ percent".

1977—Subsec. (f)(3)(B)(iii). Pub. L. 95-30 substituted "real property granted in perpetuity to an organization" for "real property of not less than 30 years' duration granted to an organization".

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

Subsec. (b)(1)(A)(vii). Pub. L. 94-455, §1901(a)(28)(A)(iii), substituted "subparagraph (D)" for "subparagraph (E)" after "described in".

Subsec. (b)(1)(B)(ii). Pub. L. 94-455, §1901(a)(28)(A)(iv), substituted "subparagraph (C)" for "subparagraph (D)" after "without regard to".

Subsec. (b)(1)(C). Pub. L. 94-455, §1901(a)(28)(A)(ii), struck out subpar. (C) which related to unlimited deductions for certain individuals, redesignated subpar. (D) as (C) and, as so redesignated, §1906(b)(13)(A), struck out "or his delegate" after "Secretary" in cl. (iii).

Subsec. (b)(1)(D) to (F). Pub. L. 94-455, §1901(a)(28)(A)(ii), redesignated subpars. (D) to (F) as (C) to (E), respectively.

Subsec. (b)(2). Pub. L. 95-455, §1052(c)(2), struck out subpar. (D) which related to a special deduction for Western Hemisphere trade corporations, and redesignated subpar. (E) as (D).

Subsec. (c). Pub. L. 94-455, §1901(a)(28)(A)(v), substituted "subsection (g)" for "subsection (h)" after "amount treated under".

Subsec. (c)(2)(B). Pub. L. 94-455, §1313(b)(1), inserted "or to foster national or international amateur sports competition (but only if no part of its activities involves the provision of athletic facilities or equipment)" after "or educational purposes".

Subsec. (c)(2)(D). Pub. L. 94-445, §1307(d)(1)(B)(i), substituted "which is not disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation" for "no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation" after "(D)".

Subsec. (d)(1)(A). Pub. L. 94-455, §1901(a)(28)(B), struck out "(30 percent in the case of a contribution year beginning before January 1, 1970)" after "exceeds 50 percent".

Subsec. (e)(1). Pub. L. 94-455, §205(c)(1)(A), substituted "1252(a), or 1254(a)" for "or 1252(a)" after "1251(c)".

Subsec. (e)(1)(B)(ii). Pub. L. 94-455, §1901(a)(28)(A)(vi), substituted "subsection (b)(1)(D)" for "subsection (b)(1)(E)" after "foundation described in".

Subsec. (e)(2). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

Subsec. (e)(3). Pub. L. 94-455, §2135(a), added par. (3).

Subsec. (f)(2). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

Subsec. (f)(3). Pub. L. 94-455, §2124(e)(1), added subpars. (B)(iii), (iv), and (C).

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

Subsec. (f)(6). Pub. L. 94-455, §§1307(c), 1901(a)(28)(A)(i), added par. (6). Former par. (6), which related to the partial reduction of unlimited deduction and definitions for transitional income and deduction percentages, was struck out. Section 1901(a)(28)(A)(i) of Pub. L. 94-455 struck out par. (6) a second time.

Subsec. (g). Pub. L. 94-455, §1901(a)(28)(A)(i), struck out subsec. (g) which related to application of unlimited charitable contribution deductions allowed for taxable years beginning before January 1, 1975, and redesignated subsecs. (h), (i), and (j) as (g), (h), and (i), respectively. Section 1901(a)(28)(A)(i) also struck out

former subsec. (f)(6) but this direction was not executed as such former subsec. (f)(6) had previously been stricken by section 1307(c) of Pub. L. 94-455.

Subsec. (g)(1)(B). Pub. L. 94-455, §1901(b)(8)(A), substituted “educational organization described in section 170(b)(1)(A)(ii)” for “educational institution (as defined in section 151(e)(4))” after “grade at an”.

Subsec. (h). Pub. L. 94-455, §1901(a)(28)(A)(i), (C), redesignated subsec. (i) as (h), and struck out “64 Stat. 996” after “Act of 1950”. Former subsec. (h) redesignated (g).

Subsec. (i). Pub. L. 94-455, §1901(a)(28)(A)(i), (D), redesignated subsec. (j) as (i) and substituted “6973 of title 10, United States Code” for “3 of the Act of March 31, 1944 (58 Stat. 135; 34 U.S.C. 1115b)” after “see section” in par. (5); struck out par. (6) relating to gifts to library of Post Office Department; struck out “60 Stat. 924” after “1946” in par. (7); substituted “as amended by the Act of July 9, 1952 (3 U.S.C. 725s-4)” for “(66 Stat. 73, as amended by Act of July 9, 1952, 66 Stat. 479, 31 U.S.C. 725s-4)” after “May 15, 1952” in par. (8); and redesignated pars. (7) and (8) as pars. (6) and (7), respectively. Former subsec. (i) redesignated (h).

Subsec. (j). Pub. L. 94-455, §1901(a)(28)(A)(i), redesignated subsec. (j) as (i).

1969—Subsec. (a)(3). Pub. L. 91-172, §201(a)(1)(B), added par. (3).

Subsec. (b). Pub. L. 91-172, §201(a)(1)(B), (h)(1), increased the general limitation on the charitable contributions deduction for individual taxpayers from 30 percent of adjusted gross income to 50 percent of his contribution base and provided that where a taxpayer makes a contribution to a public charity of property which has appreciated in value the taxpayer could deduct such contributions of property under the 50 percent limitation if he elects to take the unrealized appreciation in value into account for the tax purposes, the unlimited charitable deduction is phased out over a 5-year period and contributions to a private operating foundation and contributions to a private nonoperating foundation distributing such contributions to public charities or private operating foundations within two and half months following the year of receipt are also subjected to 50 percent limitation (30 percent in the case of gifts of appreciated property), and, in par. (1)(C), inserted provisions relating to the determination of the amount of charitable contributions and taxes paid by a married individual who previously filed a joint return with a former deceased spouse.

Subsec. (c). Pub. L. 91-172, §201(a)(1)(B), struck out references to “Territory” in pars. (1) and (2)(A), and inserted reference to participation in or intervention in any political campaign on behalf of any candidate for public office in par. (2)(D).

Subsec. (d). Pub. L. 91-172, §201(a)(1)(B), added subsec. (d) consisting of provisions substantially transferred from subsec. (b) in the general amendment of subsec. (b) by Pub. L. 91-172. Former subsec. (d) redesignated (b).

Subsec. (e). Pub. L. 91-172, §201(a)(1)(B), substituted provisions covering certain contributions of ordinary income and capital gain property for provisions setting out a special rule for charitable contributions.

Subsec. (f). Pub. L. 91-172, §201(a)(1)(B), substituted provisions for the disallowance of the deduction in specified cases for provision covering future interests in tangible personal property.

Subsec. (g). Pub. L. 91-172, §201(a)(2)(A), substituted “subsection (d)(1)” for “subsection (b)(5)” in two places in par. (1) and struck out par. (2)(B) covering contributions to organizations substantially more than half of the assets and the total income were devoted to charitable purposes.

Subsec. (h). Pub. L. 91-172, §201(a)(1)(A), redesignated subsec. (d) as (h). Former subsec. (h) redesignated (i).

Subsec. (i). Pub. L. 91-172, §§101(j)(2), 201(a)(1)(A), redesignated former subsec. (h) as (i), struck out par. (1) covering disallowance of deductions for gifts to charitable organizations engaging in prohibited transactions, and removed the par. (2) designation from the

provisions covering disallowance of deductions for use of communist controlled organizations. Former subsec. (i) redesignated (j).

Subsec. (j). Pub. L. 91-172, §201(a)(1)(A), redesignated former subsec. (i) as (j).

1966—Subsec. (e). Pub. L. 89-570 inserted reference to section 617(d)(1).

1964—Subsec. (b)(1)(A)(v), (vi), (2), (5). Pub. L. 88-272, §209 (a), (c)(1), (d)(1), added cls. (v) and (vi) in par. (1)(A), and par. (5), and in par. (2), extended the 2-year carryforward of unused charitable contributions to 5 years and changed the method of computation by including the aggregate of the excess contributions made in taxable years before the contribution year, in cl. (i), and references to third, fourth or fifth succeeding years in cl. (ii).

Subsec. (e). Pub. L. 88-272, §231(b)(1), substituted “certain property” for “section 1245 property” in heading, and inserted reference to section 1250(a) in text.

Subsec. (f). Pub. L. 88-272, §209(e), added subsec. (f). Former subsec. (f) redesignated (h).

Subsec. (g). Pub. L. 88-272, §209(b), added subsec. (g). Former subsec. (g) redesignated (i).

Subsecs. (h), (i). Pub. L. 88-272, §209(e), redesignated former subsecs. (f) and (g) as (h) and (i), respectively.

1962—Subsec. (b)(1)(A)(iv). Pub. L. 87-858, §2(a), added cl. (iv).

Subsec. (b)(1)(B). Pub. L. 87-858, §2(b), substituted “any charitable contributions described in subparagraph (A)” for “any charitable contributions to the organizations described in clauses (i), (ii), and (iii)”.

Subsecs. (e) to (g). Pub. L. 87-834 added subsec. (e) and redesignated former subsecs. (e) and (f) as (f) and (g), respectively.

1960—Subsec. (c). Pub. L. 86-779, §7(a)(1), inserted sentence additionally defining “charitable contribution” for purposes of the section.

Subsecs. (d) to (f). Pub. L. 86-779, §7(a)(2), added subsec. (d) and redesignated former subsecs. (d) and (e) as (e) and (f), respectively.

1958—Subsec. (b)(1)(C). Pub. L. 85-866, §10(a), inserted sentence allowing substitution, in lieu of amount of tax paid during year, amount of tax paid in respect of such year, provided amount so included in the year in respect of which payment was made be not included in any other year.

Subsec. (b)(3). Pub. L. 85-866, §11, added par. (3).

Subsec. (b)(4). Pub. L. 85-866, §12, added par. (4).

1956—Subsec. (b)(1)(A)(iii). Act Aug. 7, 1956, §1, provided for the allowance, as deductions, of contributions to medical research organizations.

## Statutory Notes and Related Subsidiaries

### CHANGE OF NAME

International Communication Agency, and Director thereof, redesignated United States Information Agency, and Director thereof, by section 303 of Pub. L. 97-241, title III, Aug. 24, 1982, 96 Stat. 291, set out as a note under section 1461 of Title 22, Foreign Relations and Intercourse. United States Information Agency (other than Broadcasting Board of Governors and International Broadcasting Bureau) abolished and functions transferred to Secretary of State, see sections 6531 and 6532 of Title 22.

### EFFECTIVE DATE OF 2024 AMENDMENT

Pub. L. 118-146, §2(c), Dec. 12, 2024, 138 Stat. 1673, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [Dec. 12, 2024].”

### EFFECTIVE DATE OF 2022 AMENDMENT

Pub. L. 117-328, div. T, title VI, §605(c), Dec. 29, 2022, 136 Stat. 5395, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section and sections 6662, 6664, and 6751 of this title] shall apply to contributions made

after the date of the enactment of this Act [Dec. 29, 2022].

“(2) NO INFERENCE.—No inference is intended as to the appropriate treatment of contributions made in taxable years ending on or before the date specified in paragraph (1), or as to any contribution for which a deduction is not disallowed by reason of section 170(h)(7) of the Internal Revenue Code of 1986, as added by this section.”

#### EFFECTIVE DATE OF 2020 AMENDMENT

Amendment by Pub. L. 116-260 applicable to taxable years beginning after Dec. 31, 2020, see section 212(d) of div. EE of Pub. L. 116-260, set out as a note under section 62 of this title.

#### EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-232 effective Feb. 1, 2019, with provision for the coordination of amendments and special rule for certain redesignations, see section 800 of Pub. L. 115-232, set out as a note preceding section 3001 of Title 10, Armed Forces.

#### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by section 11011(d)(5) of Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, see section 11011(e) of Pub. L. 115-97, set out as a note under section 62 of this title.

Pub. L. 115-97, title I, §11023(b), Dec. 22, 2017, 131 Stat. 2075, provided that: “The amendment made by this section [amending this section] shall apply to contributions in taxable years beginning after December 31, 2017.”

Amendment by section 13305(b)(2) of Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, except as provided by transition rule, see section 13305(c) of Pub. L. 115-97, set out as a note under section 74 of this title.

Pub. L. 115-97, title I, §13704(b), Dec. 22, 2017, 131 Stat. 2169, provided that: “The amendments made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2017.”

Pub. L. 115-97, title I, §13705(b), Dec. 22, 2017, 131 Stat. 2169, provided that: “The amendments made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2016.”

#### EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title I, §111(c), Dec. 18, 2015, 129 Stat. 3047, provided that:

“(1) EXTENSION.—The amendments made by subsection (a) [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2014.

“(2) MODIFICATION.—The amendments made by subsection (b) [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2015.”

Pub. L. 114-113, div. Q, title I, §113(c), Dec. 18, 2015, 129 Stat. 3048, provided that:

“(1) EXTENSION.—The amendment made by subsection (a) [amending this section] shall apply to contributions made after December 31, 2014.

“(2) MODIFICATIONS.—The amendments made by subsection (b) [amending this section] shall apply to taxable years beginning after December 31, 2015.”

Pub. L. 114-113, div. Q, title III, §331(c), Dec. 18, 2015, 129 Stat. 3104, provided that: “The amendments made by this section [amending this section and section 501 of this title] shall apply to contributions made on and after the date of the enactment of this Act [Dec. 18, 2015].”

Pub. L. 114-41, title II, §2006(a)(3), July 31, 2015, 129 Stat. 457, provided that:

“(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection [amending this section and sections 563, 1354, 6072, 6167,

6425, and 6655 of this title] shall apply to returns for taxable years beginning after December 31, 2015.

“(B) SPECIAL RULE FOR C CORPORATIONS WITH FISCAL YEARS ENDING ON JUNE 30.—In the case of any C corporation with a taxable year ending on June 30, the amendments made by this subsection shall apply to returns for taxable years beginning after December 31, 2025.”

#### EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113-295, div. A, title I, §106(c), Dec. 19, 2014, 128 Stat. 4013, provided that: “The amendments made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2013.”

Pub. L. 113-295, div. A, title I, §126(b), Dec. 19, 2014, 128 Stat. 4017, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after December 31, 2013.”

Amendment by section 221(a)(28) of Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112-240, title II, §206(c), Jan. 2, 2013, 126 Stat. 2324, provided that: “The amendments made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2011.”

Pub. L. 112-240, title III, §314(b), Jan. 2, 2013, 126 Stat. 2330, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after December 31, 2011.”

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 301(a) of Pub. L. 111-312 applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

Pub. L. 111-312, title VII, §723(c), Dec. 17, 2010, 124 Stat. 3316, provided that: “The amendments made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2009.”

Pub. L. 111-312, title VII, §740(b), Dec. 17, 2010, 124 Stat. 3319, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after December 31, 2009.”

Pub. L. 111-312, title VII, §741(b), Dec. 17, 2010, 124 Stat. 3319, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after December 31, 2009.”

Pub. L. 111-312, title VII, §742(b), Dec. 17, 2010, 124 Stat. 3319, provided that: “The amendment made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2009.”

#### EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-343, div. C, title III, §321(b), Oct. 3, 2008, 122 Stat. 3873, provided that: “The amendment made by this section [amending this section] shall apply to contributions made during taxable years beginning after December 31, 2007.”

Pub. L. 110-343, div. C, title III, §323(a)(2), Oct. 3, 2008, 122 Stat. 3874, provided that: “The amendment made by this subsection [amending this section] shall apply to contributions made after December 31, 2007.”

Pub. L. 110-343, div. C, title III, §323(b)(2), Oct. 3, 2008, 122 Stat. 3875, provided that: “The amendment made by this subsection [amending this section] shall apply to taxable years ending after the date of the enactment of this Act [Oct. 3, 2008].”

Pub. L. 110-343, div. C, title III, §324(c), Oct. 3, 2008, 122 Stat. 3875, provided that: “The amendments made by this section [amending this section] shall apply to contributions made after December 31, 2007.”

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Pub. L. 110-234, title XV, §15302(b), May 22, 2008, 122 Stat. 1501, and Pub. L. 110-246, §4(a), title XV, §15302(b), June 18, 2008, 122 Stat. 1664, 2263, provided that: “The amendments made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2007.”

[Pub. L. 110-234 and Pub. L. 110-246 enacted identical provisions. Pub. L. 110-234 was repealed by section 4(a) of Pub. L. 110-246, set out as a note under section 8701 of Title 7, Agriculture.]

#### EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110-172, §3(j), Dec. 29, 2007, 121 Stat. 2475, provided that: “The amendments made by this section [amending this section and sections 408, 1366, 2055, 2522, 4940, 4958, 4962, 6104, 6695A, and 6696 of this title] shall take effect as if included in the provisions of the Pension Protection Act of 2006 [Pub. L. 109-280] to which they relate.”

#### EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title I, §116(a)(2), Dec. 20, 2006, 120 Stat. 2941, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2005.”

Pub. L. 109-432, div. A, title I, §116(b)(3), Dec. 20, 2006, 120 Stat. 2941, provided that: “The amendments made by this subsection [amending this section] shall apply to taxable years beginning after December 31, 2005.”

Pub. L. 109-280, title XII, §1202(b), Aug. 17, 2006, 120 Stat. 1066, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after December 31, 2005.”

Pub. L. 109-280, title XII, §1204(b), Aug. 17, 2006, 120 Stat. 1066, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after December 31, 2005.”

Pub. L. 109-280, title XII, §1206(c), Aug. 17, 2006, 120 Stat. 1070, provided that: “The amendments made by this section [amending this section and section 545 of this title] shall apply to contributions made in taxable years beginning after December 31, 2005.”

Pub. L. 109-280, title XII, §1213(e), Aug. 17, 2006, 120 Stat. 1076, provided that:

“(1) SPECIAL RULES FOR BUILDINGS IN REGISTERED HISTORIC DISTRICTS.—The amendments made by subsection (a) [amending this section] shall apply to contributions made after July 25, 2006.

“(2) DISALLOWANCE OF DEDUCTION FOR STRUCTURES AND LAND; REDUCTION FOR REHABILITATION CREDIT.—The amendments made by subsections (b) and (d) [amending this section] shall apply to contributions made after the date of the enactment of this Act [Aug. 17, 2006].

“(3) FILING FEE.—The amendment made by subsection (c) [amending this section] shall apply to contributions made 180 days after the date of the enactment of this Act [Aug. 17, 2006].”

Pub. L. 109-280, title XII, §1214(c), Aug. 17, 2006, 120 Stat. 1077, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after July 25, 2006.”

Pub. L. 109-280, title XII, §1215(d)(1), Aug. 17, 2006, 120 Stat. 1079, provided that: “The amendments made by subsection (a) [amending this section] shall apply to contributions after September 1, 2006.”

Pub. L. 109-280, title XII, §1216(b), Aug. 17, 2006, 120 Stat. 1080, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after the date of enactment of this Act [Aug. 17, 2006].”

Pub. L. 109-280, title XII, §1217(b), Aug. 17, 2006, 120 Stat. 1080, provided that: “The amendment made by

this section [amending this section] shall apply to contributions made in taxable years beginning after the date of the enactment of this Act [Aug. 17, 2006].”

Pub. L. 109-280, title XII, §1218(d), Aug. 17, 2006, 120 Stat. 1083, provided that: “The amendments made by this section [amending this section and sections 2055 and 2522 of this title] shall apply to contributions, bequests, and gifts made after the date of the enactment of this Act [Aug. 17, 2006].”

Pub. L. 109-280, title XII, §1219(e), Aug. 17, 2006, 120 Stat. 1085, provided that:

“(1) MISSTATEMENT PENALTIES.—Except as provided in paragraph (3), the amendments made by subsection (a) [amending sections 6662 and 6664 of this title] shall apply to returns filed after the date of the enactment of this Act [Aug. 17, 2006].

“(2) APPRAISER PROVISIONS.—Except as provided in paragraph (3), the amendments made by subsections (b), (c), and (d) [enacting section 6695A of this title and amending this section, sections 6664 and 6696 of this title, and section 330 of Title 31, Money and Finance] shall apply to appraisals prepared with respect to returns or submissions filed after the date of the enactment of this Act [Aug. 17, 2006].

“(3) SPECIAL RULE FOR CERTAIN EASEMENTS.—In the case of a contribution of a qualified real property interest which is a restriction with respect to the exterior of a building described in section 170(h)(4)(C)(ii) of the Internal Revenue Code of 1986, and an appraisal with respect to the contribution, the amendments made by subsections (a) and (b) [enacting section 6695A of this title and amending sections 6662, 6664, and 6696 of this title] shall apply to returns filed after July 25, 2006.”

Pub. L. 109-280, title XII, §1234(d), Aug. 17, 2006, 120 Stat. 1101, provided that: “The amendments made by this section [amending this section and sections 2055 and 2522 of this title] shall apply to contributions made after the date which is 180 days after the date of the enactment of this Act [Aug. 17, 2006].”

Pub. L. 109-222, title II, §204(c), May 17, 2006, 120 Stat. 350, provided that: “The amendments made by this section [amending this section and section 1221 of this title] shall apply to sales and exchanges in taxable years beginning after the date of the enactment of this Act [May 17, 2006].”

#### EFFECTIVE DATE OF 2005 AMENDMENTS

Amendments by Pub. L. 109-135 effective as if included in the provisions of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which they relate, see section 403(nn) of Pub. L. 109-135, set out as a note under section 26 of this title.

Pub. L. 109-73, title III, §305(b), Sept. 23, 2005, 119 Stat. 2025, provided that: “The amendment made by this section [amending this section] shall apply to contributions made on or after August 28, 2005, in taxable years ending after such date.”

Pub. L. 109-73, title III, §306(b), Sept. 23, 2005, 119 Stat. 2026, provided that: “The amendments made by this section [amending this section] shall apply to contributions made on or after August 28, 2005, in taxable years ending after such date.”

#### EFFECTIVE DATE OF 2004 AMENDMENTS

Pub. L. 108-357, title III, §335(b), Oct. 22, 2004, 118 Stat. 1479, provided that: “The amendments made by subsection (a) [amending this section] shall apply to contributions made after December 31, 2004.”

Amendment by section 413(c)(30) of Pub. L. 108-357 applicable to taxable years of foreign corporations beginning after Dec. 31, 2004, and to taxable years of United States shareholders with or within which such taxable years of foreign corporations end, see section 413(d)(1) of Pub. L. 108-357, set out as an Effective and Termination Dates of 2004 Amendments note under section 1 of this title.

Pub. L. 108-357, title VIII, §882(f), Oct. 22, 2004, 118 Stat. 1631, provided that: “The amendments made by this section [amending this section and section 6050L of

this title] shall apply to contributions made after June 3, 2004.”

Pub. L. 108-357, title VIII, §883(b), Oct. 22, 2004, 118 Stat. 1632, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after June 3, 2004.”

Pub. L. 108-357, title VIII, §884(c), Oct. 22, 2004, 118 Stat. 1634, provided that: “The amendments made by this section [enacting section 6720 of this title and amending this section] shall apply to contributions made after December 31, 2004.”

Amendment by section 207(15), (16) of 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.

Pub. L. 108-311, title III, §306(b), Oct. 4, 2004, 118 Stat. 1179, provided that: “The amendment made by this section [amending this section] shall apply to contributions made in taxable years beginning after December 31, 2003.”

#### EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 applicable to estates of decedents dying after Dec. 31, 2009, see section 542(f)(1) of Pub. L. 107-16, set out as a note under section 121 of this title.

#### EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, §1(a)(7) [title I, §165(f)], Dec. 21, 2000, 114 Stat. 2763, 2763A-627, provided that: “The amendments made by this section [amending this section] shall apply to contributions made after December 31, 2000.”

#### EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106-170, title V, §532(d), Dec. 17, 1999, 113 Stat. 1931, provided that: “The amendments made by this section [amending this section and sections 198, 263A, 267, 341, 367, 475, 543, 751, 775, 818, 856, 857, 864, 865, 871, 954, 988, 995, 1017, 1092, 1221, 1231, 1234, 1256, 1362, 1397B, 4662, and 7704 of this title] shall apply to any instrument held, acquired, or entered into, any transaction entered into, and supplies held or acquired on or after the date of the enactment of this Act [Dec. 17, 1999].”

Pub. L. 106-170, title V, §537(b), Dec. 17, 1999, 113 Stat. 1938, provided that:

“(1) IN GENERAL.—Except as otherwise provided in this section [amending this section], the amendment made by this section shall apply to transfers made after February 8, 1999.

“(2) EXCISE TAX.—Except as provided in paragraph (3) of this subsection, section 170(f)(10)(F) of the Internal Revenue Code of 1986 (as added by this section) shall apply to premiums paid after the date of the enactment of this Act [Dec. 17, 1999].

“(3) REPORTING.—Clause (iii) of such section 170(f)(10)(F) shall apply to premiums paid after February 8, 1999 (determined as if the tax imposed by such section applies to premiums paid after such date).”

#### EFFECTIVE DATE OF 1998 AMENDMENTS

Pub. L. 105-277, div. J, title I, §1004(a)(2), Oct. 21, 1998, 112 Stat. 2681-888, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to contributions made after June 30, 1998.”

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title II, §224(b), Aug. 5, 1997, 111 Stat. 820, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 1997.”

Pub. L. 105-34, title V, §508(e)(2), Aug. 5, 1997, 111 Stat. 860, provided that: “The amendments made by subsections (c) and (d) [amending this section and section

2032A of this title] shall apply to easements granted after December 31, 1997.”

Pub. L. 105-34, title VI, §602(b), Aug. 5, 1997, 111 Stat. 862, provided that: “The amendment made by subsection (a) [amending this section] shall apply to contributions made after May 31, 1997.”

Pub. L. 105-34, title IX, §973(b), Aug. 5, 1997, 111 Stat. 898, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1997.”

#### EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-188, title I, §1206(b), Aug. 20, 1996, 110 Stat. 1776, provided that: “The amendment made by this section [amending this section] shall apply to contributions made after June 30, 1996.”

Pub. L. 104-188, title I, §1316(f), Aug. 20, 1996, 110 Stat. 1787, provided that: “The amendments made by this section [amending this section and sections 404, 512, 1042, and 1361 of this title] shall apply to taxable years beginning after December 31, 1997.”

#### EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-66, title XIII, §13172(b), Aug. 10, 1993, 107 Stat. 456, provided that: “The provisions of this section [amending this section] shall apply to contributions made on or after January 1, 1994.”

Amendment by section 13222(b) of Pub. L. 103-66 applicable to amounts paid or incurred after Dec. 31, 1993, see section 13222(e) of Pub. L. 103-66 set out as a note under section 162 of this title.

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11813(b)(10) of Pub. L. 101-508 applicable to property placed in service after Dec. 31, 1990, but not applicable to any transition property (as defined in section 49(e) of this title), any property with respect to which qualified progress expenditures were previously taken into account under section 46(d) of this title, and any property described in section 46(b)(2)(C) of this title, as such sections were in effect on Nov. 4, 1990, see section 11813(c) of Pub. L. 101-508, set out as a note under section 45K of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title VI, §6001(b), Nov. 10, 1988, 102 Stat. 3684, provided that:

“(1) IN GENERAL.—The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 1983.

“(2) WAIVER OF STATUTE OF LIMITATIONS.—If on the date of the enactment of this Act [Nov. 10, 1988] (or at any time within 1 year after such date of enactment) refund or credit of any overpayment of tax resulting from the application of section 170(m) of the 1986 Code (as added by subsection (a)) is barred by any law or rule of law, refund or credit of such overpayment shall, nevertheless, be made or allowed if claim therefore [sic] is filed before the date 1 year after the date of the enactment of this Act.”

#### EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-203, title X, §10711(c), Dec. 22, 1987, 101 Stat. 1330-465, provided that: “The amendments made by this section [amending this section and sections 501, 504, 2055, 2106, and 2522 of this title] shall apply with respect to activities after the date of the enactment of this Act [Dec. 22, 1987].”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 142(d) 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 231(f) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1985, see section 231(g) of Pub. L. 99-514, set out as a note under section 41 of this title.

Amendment by section 301(b)(2) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 301(c) of Pub. L. 99-514, set out as a note under section 62 of this title.

Amendment by section 1831 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

Amendment by section 174(b)(5)(A) of Pub. L. 98-369, applicable to transactions after Dec. 31, 1983, in taxable years ending after that date, see section 174(c)(2)(A) of Pub. L. 98-369, set out as a note under section 267 of this title.

Pub. L. 98-369, div. A, title III, §301(d), July 18, 1984, 98 Stat. 779, provided that:

“(1) SUBSECTIONS (a) AND (c).—The amendments made by subsections (a) and (c) [amending this section] shall apply to contributions made in taxable years ending after the date of the enactment of this Act [July 18, 1984].

“(2) SUBSECTION (b).—The amendment made by subsection (b) [amending this section] shall apply to contributions made after the date of the enactment of this Act [July 18, 1984] in taxable years ending after such date.”

Pub. L. 98-369, div. A, title IV, §492(d), July 18, 1984, 98 Stat. 854, provided that: “The amendments made by this section [amending this section and sections 341, 453B, 751, and 1252 of this title and repealing section 1251 of this title] shall apply to taxable years beginning after December 31, 1983.”

Amendment by section 1022(b) of Pub. L. 98-369 applicable to reformations after Dec. 31, 1978, except inapplicable to any reformation to which section 2055(e)(3) of this title as in effect before July 18, 1984, applies, see section 1022(e)(1) of Pub. L. 98-369, set out as a note under section 2055 of this title.

Pub. L. 98-369, div. A, title X, §1031(b), July 18, 1984, 98 Stat. 1033, provided that: “The amendments made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1984.”

Pub. L. 98-369, div. A, title X, §1032(c), July 18, 1984, 98 Stat. 1034, provided that: “The amendments made by subsections (a) and (b) [amending this section and sections 501, 2055, and 2522 of this title] shall apply to taxable years beginning after the date of the enactment of this Act [July 18, 1984].”

Pub. L. 98-369, div. A, title X, §1035(b), July 18, 1984, 98 Stat. 1042, provided that: “The amendment made by subsection (a) [amending this section] shall apply to contributions made after the date of the enactment of this Act [July 18, 1984].”

#### EFFECTIVE DATE OF 1983 AMENDMENT

For effective date of amendment by Pub. L. 97-473, see section 204(1) of Pub. L. 97-473, set out as an Effective Date note under section 7871 of this title.

Amendment by title I of Pub. L. 97-448 effective, except as otherwise provided, as if it had been included in the provision of the Economic Recovery Tax Act of 1981, Pub. L. 97-34, to which such amendment relates, see section 109 of Pub. L. 97-448, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-354 applicable to taxable years beginning after Dec. 31, 1982, see section 6(a) of Pub. L. 97-354, set out as an Effective Date note under section 1361 of this title.

Amendment by Pub. L. 97-248 effective Oct. 5, 1976, see section 286(c) of Pub. L. 97-248, set out as a note under section 501 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title I, §121(d), Aug. 13, 1981, 95 Stat. 197, provided that: “The amendments made by this section

[amending this section and sections 3, 57, and 63 of this title] shall apply to contributions made after December 31, 1981, in taxable years beginning after such date.”

Pub. L. 97-34, title II, §222(b), Aug. 13, 1981, 95 Stat. 248, provided that: “The amendment made by subsection (a) [amending this section] shall apply to charitable contributions made after the date of the enactment of this Act [Aug. 13, 1981], in taxable years ending after such date.”

Pub. L. 97-34, title II, §263(b), Aug. 13, 1981, 95 Stat. 264, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 1981.”

#### EFFECTIVE DATE OF 1980 AMENDMENT

Pub. L. 96-541, §6(d), Dec. 17, 1980, 94 Stat. 3208, provided that: “The amendments made by subsections (a) and (b) [amending this section] shall apply to transfers made after the date of the enactment of this Act [Dec. 17, 1980] in taxable years ending after such date.”

Amendment by Pub. L. 96-465 effective Feb. 15, 1981, except as otherwise provided, see section 2403 of Pub. L. 96-465, set out as an Effective Date note under section 3901 of Title 22, Foreign Relations and Intercourse.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title IV, §402(c)(2), Nov. 6, 1978, 92 Stat. 2868, provided that: “The amendment made by subsection (b)(2) [amending this section by substituting “40 percent” for “50 percent”] shall apply to contributions made after October 31, 1978.”

Pub. L. 95-600, title IV, §403(d)(2), Nov. 6, 1978, 92 Stat. 2869, provided that: “The amendment made by paragraph (1) of subsection (c) [amending this section by substituting “ $\frac{29}{46}$ ” for “ $\frac{62}{100}$  percent”] shall apply to gifts made after December 31, 1978.”

#### EFFECTIVE DATE OF 1977 AMENDMENT

Pub. L. 95-30, title III, §309(b)(1), May 23, 1977, 91 Stat. 154, as amended by Pub. L. 96-541, §6(c), Dec. 17, 1980, 94 Stat. 3207, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to contributions or transfers made after June 13, 1977.”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title X, §1052(d), Oct. 4, 1976, 90 Stat. 1648, provided that: “The amendments made by subsection (a) and paragraph (1) of subsection (c) [amending section 922 of this title] shall apply with respect to taxable years beginning after December 31, 1975. The amendments made by subsection (b) [repealing sections 921 and 922 of this title] and by subsection (c) (other than paragraph (1)) [amending this section and sections 172, 907, 1503, and 6091 of this title] shall apply with respect to taxable years beginning after December 31, 1979.”

Amendment by section 1307 (d)(1)(B)(i), (c) of Pub. L. 94-455 effective for taxable years beginning after Dec. 31, 1976, see section 1307(e) of Pub. L. 94-455, set out as a note under section 501 of this title.

Amendment by section 1313(b)(1) of Pub. L. 94-455 effective Oct. 5, 1976, see section 1313(e) of Pub. L. 94-455, set out as a note under section 501 of this title.

Amendment by section 1901(a)(28) of Pub. L. 94-455 effective for 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, §2124(e)(4), Oct. 4, 1976, 90 Stat. 1920, as amended by Pub. L. 95-30, title III, §309(b)(2), May 23, 1977, 91 Stat. 154; Pub. L. 96-541, §6(c), Dec. 17, 1980, 94 Stat. 3207, provided that: “The amendments made by this subsection [amending this section and sections 2055 and 2522 of this title] shall apply with respect to contributions or transfers made after June 13, 1976.”

Pub. L. 94-455, title XXI, §2135(b), Oct. 4, 1976, 90 Stat. 1929, provided that: “The amendment made by this section [amending this section] applies to charitable con-

tributions made after the date of enactment of this Act [Oct. 4, 1976], in taxable years ending after such date.”

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by section 101(j)(2) of Pub. L. 91-172 to take effect on Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

Pub. L. 91-172, title II, §201(g), Dec. 30, 1969, 83 Stat. 564, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1)(A) Except as provided in subparagraphs (B) and (C), the amendments made by subsection (a) [amending this section and sections 545, 556, and 809 of this title] shall apply to taxable years beginning after December 31, 1969.

“(B) Subsections (e) and (f)(1) of section 170 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as amended by subsection (a)) shall apply to contributions paid after December 31, 1969, except that, with respect to a letter or memorandum or similar property described in section 1221(3) of such Code (as amended by section 514 of this Act), such subsection (e) shall apply to contributions paid after July 25, 1969.

“(C) Paragraphs (2), (3), and (4) of section 170(f) of such Code (as amended by subsection (a)) shall apply to transfers in trust and contributions made after July 31, 1969.

“(D) For purposes of applying section 170(d) of such Code (as amended by subsection (a)) with respect to contributions paid in a taxable year beginning before January 1, 1970, subsection (b)(1)(D), subsection (e), and paragraphs (1), (2), (3), and (4) of subsection (f) of section 170 of such Code shall not apply.

“(2) The amendments made by subsection (b) [amending section 642 of this title] shall apply with respect to amounts paid, permanently set aside, or to be used for a charitable purpose in taxable years beginning after December 31, 1969, except that section 642(c)(5) of the Internal Revenue Code of 1986 (as added by subsection (b)) shall apply to transfers in trust made after July 31, 1969.

“(3) The amendment made by subsection (c) [amending section 673 of this title] shall apply to transfers in trust made after April 22, 1969.

“(4)(A) Except as provided in subparagraphs (B) and (C), the amendments made by paragraphs (1) and (2) of subsection (d) [amending sections 2055 and 2126 of this title] shall apply in the case of decedents dying after December 31, 1969.

“(B) Such amendments shall not apply in the case of property passing under the terms of a will executed on or before October 9, 1969—

“(i) if the decedent dies before October 9, 1972, without having republished the will after October 9, 1969, by codicil or otherwise,

“(ii) if the decedent at no time after October 9, 1969, had the right to change the portions of the will which pertain to the passing of the property to, or for the use of, an organization described in section 2055(a) [section 2055(a) of this title], or

“(iii) if the will is not republished by codicil or otherwise before October 9, 1972, and the decedent is on such date and at all times thereafter under a mental disability to republish the will by codicil or otherwise.

“(C) Such amendments shall not apply in the case of property transferred in trust on or before October 9, 1969—

“(i) if the decedent dies before October 9, 1972, without having amended after October 9, 1969, the instrument governing the disposition of the property,

“(ii) if the property transferred was an irrevocable interest to, or for the use of, an organization described in section 2055(a), or

“(iii) if the instrument governing the disposition of the property was not amended by the decedent before October 9, 1972, and the decedent is on such date and at all times thereafter under a mental disability to change the disposition of the property.

“(D) The amendment made by paragraph (3) of subsection (d) [amending section 2522 of this title] shall apply to gifts made after December 31, 1969, except that the amendments made to section 2522(c)(2) of the Internal Revenue Code of 1986 shall apply to gifts made after July 31, 1969.

“(E) The amendments made by paragraph (4) of subsection (d) [amending sections 2055, 2106, and 2522 of this title] shall apply to gifts and transfers made after December 31, 1969.

“(5) The amendment made by subsection (e) [enacting section 664 of this title] shall apply to transfers in trust made after July 31, 1969.

“(6) The amendments made by subsection (f) [amending section 1011 of this title] shall apply with respect to sales made after December 19, 1969.”

Pub. L. 91-172, title II, §201(h)(2), Dec. 30, 1969, 83 Stat. 565, provided that: “The amendment made by this subsection [amending this section] shall apply to taxable years beginning after December 31, 1968.”

#### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-570 applicable to taxable years ending after Sept. 12, 1966, but only in respect of expenditures paid or incurred after such date, see section 3 of Pub. L. 89-570, set out as an Effective Date note under section 617 of this title.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Pub. L. 88-272, title II, §209(f), Feb. 26, 1964, 78 Stat. 47, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) The amendments made by subsections (a), (b), and (c) [amending this section and sections 545 and 556 of this title], shall apply with respect to contributions which are paid in taxable years beginning after December 31, 1963.

“(2) The amendments made by subsection (d) [amending this section and section 381 of this title] shall apply to taxable years beginning after December 31, 1963, with respect to contributions which are paid (or treated as paid under section 170(a)(2) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]) in taxable years beginning after December 31, 1961.

“(3) The amendments made by subsection (e) [amending this section] shall apply to transfers of future interests made after December 31, 1963, in taxable years ending after such date, except that such amendments shall not apply to any transfer of a future interest made before July 1, 1964, where—

“(A) the sole intervening interest or right is a non-transferable life interest reserved by the donor, or

“(B) in the case of a joint gift by husband and wife, the sole intervening interest or right is a non-transferable life interest reserved by the donors which expires not later than the death of whichever of such donors dies later.

For purposes of the exception contained in the preceding sentence, a right to make a transfer of the reserved life interest to the donee of the future interest shall not be treated as making a life interest transferable.”

Amendment by section 231(b)(1) of Pub. L. 88-272 applicable to dispositions after Dec. 31, 1963, in taxable years ending after such date, see section 231(c) of Pub. L. 88-272, set out as an Effective Date note under section 1250 of this title.

#### EFFECTIVE DATE OF 1962 AMENDMENT

Pub. L. 87-858, §2(c), Oct. 23, 1962, 76 Stat. 1134, provided that: “The amendments made by subsections (a) and (b) [amending this section] shall apply to taxable years beginning after December 31, 1960.”

Amendment by Pub. L. 87-834 applicable to taxable years beginning after Dec. 31, 1962, see section 13(g) of Pub. L. 87-834, set out as an Effective Date note under section 1245 of this title.

#### EFFECTIVE DATE OF 1960 AMENDMENT

Amendment by Pub. L. 86-779 applicable with respect to taxable years beginning after Dec. 31, 1959, see sec-

tion 7(c) of Pub. L. 86-779, set out as a note under section 162 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Pub. L. 85-866, title I, §10(b), Sept. 2, 1958, 72 Stat. 1609, provided that: "The amendment made by subsection (a) [amending this section] shall apply with respect to taxable years beginning after December 31, 1957."

Amendment by section 11 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, title I, §12(b), Sept. 2, 1958, 72 Stat. 1610, provided that: "The amendment made by subsection (a) [amending this section] shall apply to taxable years ending after December 31, 1957, but only with respect to charitable contributions made after such date."

#### EFFECTIVE DATE OF 1956 AMENDMENT

Act Aug. 7, 1956, ch. 1031, §2, 70 Stat. 1118, provided that: "The amendment made by this Act [amending this section] shall apply only with respect to taxable years beginning after December 31, 1955."

#### SAVINGS PROVISION

For provisions that nothing in amendment by section 401(b)(14) of Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

For provisions that nothing in amendment by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

#### CONSTRUCTION; VALID EXISTING RIGHTS PRESERVED

Pub. L. 114-113, div. Q, title I, §111(b)(3), Dec. 18, 2015, 129 Stat. 3047, provided that: "Nothing in this subsection [amending this section] (or any amendment made by this subsection) shall be construed to modify the existing property rights validly conveyed to Native Corporations (within the meaning of section 3(m) of the Alaska Native Claims Settlement Act [43 U.S.C. 1602(m)]) under such Act [43 U.S.C. 1601 et seq.]"

#### TRANSFER OF FUNCTIONS

United States International Development Cooperation Agency (other than Agency for International Development and Overseas Private Investment Corporation) abolished and functions and authorities transferred, see sections 6561 and 6562 of Title 22, Foreign Relations and Intercourse.

For transfer of functions, personnel, assets, and liabilities of the Overseas Private Investment Corporation to the United States International Development Finance Corporation and treatment of related references, see sections 9683 and 9686(d) of Title 22, Foreign Relations and Intercourse.

#### EXTENSION OF STATUTE OF LIMITATIONS FOR LISTED TRANSACTIONS

Pub. L. 117-328, div. T, title VI, §605(a)(3), Dec. 29, 2022, 136 Stat. 5395, provided that: "Any contribution with respect to which any deduction was disallowed by reason of section 170(h)(7) of the Internal Revenue Code of 1986 (as added by this subsection) shall be treated for purposes of sections 6501(c)(10) and 6235(c)(6) of such Code as a transaction specifically identified by the Secretary as a tax avoidance transaction for purposes of section 6011 of such Code."

#### SAFE HARBORS AND OPPORTUNITY FOR DONOR TO CORRECT CERTAIN DEED ERRORS

Pub. L. 117-328, div. T, title VI, §605(d), Dec. 29, 2022, 136 Stat. 5395, provided that:

"(1) IN GENERAL.—The Secretary of the Treasury (or such Secretary's delegate) shall, within 120 days after the date of the enactment of this Act [Dec. 29, 2022], publish safe harbor deed language for extinguishment clauses and boundary line adjustments.

"(2) OPPORTUNITY TO CORRECT.—

"(A) IN GENERAL.—During the 90-day period beginning on the date of publication of the safe harbor deed language under paragraph (1), a donor may amend an easement deed to substitute the safe harbor language for the corresponding language in the original deed if—

"(i) the amended deed is signed by the donor and donee and recorded within such 90-day period, and

"(ii) such amendment is treated as effective as of the date of the recording of the original easement deed.

"(B) EXCEPTIONS.—Subparagraph (A) shall not apply to an easement deed relating to any contribution—

"(i) which—

"(I) is part of a reportable transaction (as defined in section 6707A(c)(1) of the Internal Revenue Code of 1986), or

"(II) is described in Internal Revenue Service Notice 2017-10,

"(ii) which by reason of section 170(h)(7) of such Code, as added by this section, is not treated as a qualified conservation contribution,

"(iii) if a deduction for such contribution under section 170 of such Code has been disallowed by the Secretary of the Treasury (or such Secretary's delegate), and the donor is contesting such disallowance in a case which is docketed in a Federal court on a date before the date the amended deed is recorded by the donor, or

"(iv) if a claimed deduction for such contribution under section 170 of such Code resulted in an underpayment to which a penalty under section 6662 or 6663 of such Code applies and—

"(I) such penalty has been finally determined administratively, or

"(II) if such penalty is challenged in court, the judicial proceeding with respect to such penalty has been concluded by a decision or judgment which has become final."

#### TEMPORARY MODIFICATION OF LIMITATIONS ON CHARITABLE CONTRIBUTIONS

Pub. L. 116-136, div. A, title II, §2205, Mar. 27, 2020, 134 Stat. 345, as amended by Pub. L. 116-260, div. EE, title II, §213(a), (b), Dec. 27, 2020, 134 Stat. 3068, provided that:

"(a) TEMPORARY SUSPENSION OF LIMITATIONS ON CERTAIN CASH CONTRIBUTIONS.—

"(1) IN GENERAL.—Except as otherwise provided in paragraph (2), qualified contributions shall be disregarded in applying subsections (b) and (d) of section 170 of the Internal Revenue Code of 1986.

"(2) TREATMENT OF EXCESS CONTRIBUTIONS.—For purposes of section 170 of the Internal Revenue Code of 1986—

"(A) INDIVIDUALS.—In the case of an individual—

"(i) LIMITATION.—Any qualified contribution shall be allowed as a deduction only to the extent that the aggregate of such contributions does not exceed the excess of the taxpayer's contribution base (as defined in subparagraph (H) of section 170(b)(1) of such Code) over the amount of all other charitable contributions allowed under section 170(b)(1) of such Code.

"(ii) CARRYOVER.—If the aggregate amount of qualified contributions made in the contribution year (within the meaning of section 170(d)(1) of such Code) exceeds the limitation of clause (i),

such excess shall be added to the excess described in section 170(b)(1)(G)(ii).

“(B) CORPORATIONS.—In the case of a corporation—

“(i) LIMITATION.—Any qualified contribution shall be allowed as a deduction only to the extent that the aggregate of such contributions does not exceed the excess of 25 percent of the taxpayer’s taxable income (as determined under paragraph (2) of section 170(b) of such Code) over the amount of all other charitable contributions allowed under such paragraph.

“(ii) CARRYOVER.—If the aggregate amount of qualified contributions made in the contribution year (within the meaning of section 170(d)(2) of such Code) exceeds the limitation of clause (i), such excess shall be appropriately taken into account under section 170(d)(2) subject to the limitations thereof.

“(3) QUALIFIED CONTRIBUTIONS.—

“(A) IN GENERAL.—For purposes of this subsection, the term ‘qualified contribution’ means any charitable contribution (as defined in section 170(c) of the Internal Revenue Code of 1986) if—

“(i) such contribution is paid in cash during calendar year 2020 or 2021 to an organization described in section 170(b)(1)(A) of such Code, and

“(ii) the taxpayer has elected the application of this section with respect to such contribution.

“(B) EXCEPTION.—Such term shall not include a contribution by a donor if the contribution is—

“(i) to an organization described in section 509(a)(3) of the Internal Revenue Code of 1986, or

“(ii) for the establishment of a new, or maintenance of an existing, donor advised fund (as defined in section 4966(d)(2) of such Code).

“(C) APPLICATION OF ELECTION TO PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, the election under subparagraph (A)(ii) shall be made separately by each partner or shareholder.

“(b) INCREASE IN LIMITS ON CONTRIBUTIONS OF FOOD INVENTORY.—In the case of any charitable contribution of food during 2020 or 2021 to which section 170(e)(3)(C) of the Internal Revenue Code of 1986 applies, subclauses (I) and (II) of clause (i) thereof shall each be applied by substituting ‘25 percent’ for ‘15 percent.’

“(c) EFFECTIVE DATE.—This section shall apply to taxable years ending after December 31, 2019.”

[Pub. L. 116-260, div. EE, title II, §213(c), Dec. 27, 2020, 134 Stat. 3068, provided that: “The amendments made by this section [amending section 2205 of Pub. L. 116-136, set out above] shall apply to contributions made after December 31, 2020.”]

#### ANTI-ABUSE RULES

Pub. L. 108-357, title VIII, §882(e), Oct. 22, 2004, 118 Stat. 1631, provided that: “The Secretary of the Treasury may prescribe such regulations or other guidance as may be necessary or appropriate to prevent the avoidance of the purposes of section 170(e)(1)(B)(iii) of the Internal Revenue Code of 1986 (as added by subsection (a)), including preventing—

“(1) the circumvention of the reduction of the charitable deduction by embedding or bundling the patent or similar property as part of a charitable contribution of property that includes the patent or similar property,

“(2) the manipulation of the basis of the property to increase the amount of the charitable deduction through the use of related persons, pass-thru entities, or other intermediaries, or through the use of any provision of law or regulation (including the consolidated return regulations), and

“(3) a donor from changing the form of the patent or similar property to property of a form for which different deduction rules would apply.”

#### AUTHORITY TO WAIVE APPRAISAL REQUIREMENT FOR CERTAIN CHARITABLE CONTRIBUTIONS OF PROPERTY

Pub. L. 100-647, title VI, §6281, Nov. 10, 1988, 102 Stat. 3755, provided that: “Notwithstanding paragraph (2) of

section 155(a) of the Tax Reform Act of 1984 [section 155(a)(2) of Pub. L. 98-369, set out below], the Secretary of the Treasury or his delegate may in the regulations prescribed pursuant to such section waive the requirement of a qualified appraisal in the case of a qualified contribution (within the meaning of section 170(e)(3)(A) of the 1986 Code) of property described in section 1221(1) [probably means section 1221(1) of the 1986 Code] with a claimed value in excess of \$5,000.”

#### 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.

#### TREATMENT OF CERTAIN AMOUNTS PAID TO OR FOR THE BENEFIT OF CERTAIN INSTITUTIONS OF HIGHER EDU- CATION

Pub. L. 99-514, title XVI, §1608, Oct. 22, 1986, 100 Stat. 2771, which related to treatment of certain amounts paid to or for the benefit of certain institutions of higher education, was repealed by Pub. L. 100-647, title I, §1016(b), Nov. 10, 1988, 102 Stat. 3575.

#### SUBSTANTIATION OF CHARITABLE CONTRIBUTIONS OF PROPERTY

Pub. L. 98-369, div. A, title I, §155(a), July 18, 1984, 98 Stat. 691, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—Not later than December 31, 1984, the Secretary shall prescribe regulations under section 170(a)(1) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], which require any individual, closely held corporation, or personal service corporation claiming a deduction under section 170 of such Code for a contribution described in paragraph (2)—

“(A) to obtain a qualified appraisal for the property contributed,

“(B) to attach an appraisal summary to the return on which such deduction is first claimed for such contribution, and

“(C) to include on such return such additional information (including the cost basis and acquisition date of the contributed property) as the Secretary may prescribe in such regulations.

Such regulations shall require the taxpayer to retain any qualified appraisal.

“(2) CONTRIBUTIONS TO WHICH PARAGRAPH (1) APPLIES.—For purposes of paragraph (1), a contribution is described in this paragraph—

“(A) if such contribution is of property (other than publicly traded securities), and

“(B) if the claimed value of such property (plus the claimed value of all similar items of property donated to 1 or more donees) exceeds \$5,000.

In the case of any property which is nonpublicly traded stock, subparagraph (B) shall be applied by substituting ‘\$10,000’ for ‘\$5,000’.

“(3) APPRAISAL SUMMARY.—For purposes of this subsection, the appraisal summary shall be in such form and include such information as the Secretary prescribes by regulations. Such summary shall be signed by the qualified appraiser preparing the qualified appraisal and shall contain the TIN of such appraiser. Such summary shall be acknowledged by the donee of the property appraised in such manner as the Secretary prescribes in such regulations.

“(4) QUALIFIED APPRAISAL.—The term ‘qualified appraisal’ means an appraisal prepared by a qualified appraiser which includes—

“(A) a description of the property appraised,

“(B) the fair market value of such property on the date of contribution and the specific basis for the valuation,

“(C) a statement that such appraisal was prepared for income tax purposes,

“(D) the qualifications of the qualified appraiser,

“(E) the signature and TIN of such appraiser, [sic] and

“(F) such additional information as the Secretary prescribes in such regulations.

“(5) QUALIFIED APPRAISER.—

“(A) IN GENERAL.—For purposes of this subsection, the term ‘qualified appraiser’ means an appraiser qualified to make appraisals of the type of property donated, who is not—

“(i) the taxpayer,

“(ii) a party to the transaction in which the taxpayer acquired the property,

“(iii) the donee,

“(iv) any person employed by any of the foregoing persons or related to any of the foregoing persons under section 267(b) of the Internal Revenue Code of 1986, or

“(v) to the extent provided in such regulations, any person whose relationship to the taxpayer would cause a reasonable person to question the independence of such appraiser.

“(B) APPRAISAL FEES.—For purposes of this subsection, an appraisal shall not be treated as a qualified appraisal if all or part of the fee paid for such appraisal is based on a percentage of the appraised value of the property. The preceding sentence shall not apply to fees based on a sliding scale that are paid to a generally recognized association regulating appraisers.

“(6) OTHER DEFINITIONS.—For purposes of this subsection—

“(A) CLOSELY HELD CORPORATION.—The term ‘closely held corporation’ means any corporation (other than an S corporation) with respect to which the stock ownership requirement of paragraph (2) of section 542(a) of such Code is met.

“(B) PERSONAL SERVICE CORPORATION.—The term ‘personal service corporation’ means any corporation (other than an S corporation) which is a service organization (within the meaning of section 414(m)(3) of such Code).

“(C) PUBLICLY TRADED SECURITIES.—The term ‘publicly traded securities’ means securities for which (as of the date of the contribution) market quotations are readily available on an established securities market.

“(D) NONPUBLICLY TRADED STOCK.—The term ‘nonpublicly traded stock’ means any stock of a corporation which is not a publicly traded security.

“(E) THE SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury or his delegate.”

#### CHARITABLE LEAD TRUSTS AND CHARITABLE REMAINDER TRUSTS IN CASE OF INCOME AND GIFT TAXES

For includibility of provisions comparable to section 2055(e)(3) of this title in this section, see section 514(b) of Pub. L. 95-600, set out as a note under section 2055 of this title.

#### DEDUCTION OF CONTRIBUTIONS TO CERTAIN ORGANIZATIONS FOR JUDICIAL REFORM

Pub. L. 87-834, §29, Oct. 16, 1962, 76 Stat. 1068, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “For purposes of section 170 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to deduction for charitable, etc., contributions and gifts), a contribution or gift made after December 31, 1961, with respect to a referendum occurring during the calendar year 1962 to or for the use of any nonprofit organization created and operated exclusively—

“(1) to consider proposals for the reorganization of the judicial branch of the government of any State of the United States or political subdivision of such State, and

“(2) to provide information, make recommendations, and seek public support or opposition as to such proposals,

shall be treated as a charitable contribution if no part of the net earnings of such organization inures to the benefit of any private shareholder or individual. The provisions of the preceding sentence shall not apply to any organization which participates in, or intervenes in, any political campaign on behalf of any candidate for public office.”

### § 171. Amortizable bond premium

#### (a) General rule

In the case of any bond, as defined in subsection (d), the following rules shall apply to the amortizable bond premium (determined under subsection (b)) on the bond:

##### (1) Taxable bonds

In the case of a bond (other than a bond the interest on which is excludable from gross income), the amount of the amortizable bond premium for the taxable year shall be allowed as a deduction.

##### (2) Tax-exempt bonds

In the case of any bond the interest on which is excludable from gross income, no deduction shall be allowed for the amortizable bond premium for the taxable year.

##### (3) Cross reference

For adjustment to basis on account of amortizable bond premium, see section 1016(a)(5).

#### (b) Amortizable bond premium

##### (1) Amount of bond premium

For purposes of paragraph (2), the amount of bond premium, in the case of the holder of any bond, shall be determined—

(A) with reference to the amount of the basis (for determining loss on sale or exchange) of such bond,

(B)(i) with reference to the amount payable on maturity (or if it results in a smaller amortizable bond premium attributable to the period before the call date, with reference to the amount payable on the earlier call date), in the case of a bond described in subsection (a)(1), and

(ii) with reference to the amount payable on maturity or on an earlier call date, in the case of a bond described in subsection (a)(2).

(C) with adjustments proper to reflect unamortized bond premium, with respect to the bond, for the period before the date as of which subsection (a) becomes applicable with respect to the taxpayer with respect to such bond.

In no case shall the amount of bond premium on a convertible bond include any amount attributable to the conversion features of the bond.

##### (2) Amount amortizable

The amortizable bond premium of the taxable year shall be the amount of the bond premium attributable to such year. In the case of a bond to which paragraph (1)(B)(i) applies and which has a call date, the amount of bond premium attributable to the taxable year in which the bond is called shall include an amount equal to the excess of the amount of the adjusted basis (for determining loss on sale or exchange) of such bond as of the begin-