

Sec.	
217.	Moving expenses.
[218.	Repealed.]
219.	Retirement savings.
220.	Archer MSAs.
221.	Interest on education loans.
[222.	Repealed.]
223.	Health savings accounts.
224.	Cross reference.

### Editorial Notes

#### AMENDMENTS

2020—Pub. L. 116-260, div. EE, title I, §104(b)(1), Dec. 27, 2020, 134 Stat. 3041, struck out item 222 “Qualified tuition and related expenses”.

2017—Pub. L. 115-97, title I, §11051(a), Dec. 22, 2017, 131 Stat. 2089, which directed amendment of part VII of subchapter B by striking the item relating to section 215 in the table of sections for “such subpart”, was executed by striking item 215 “Alimony, etc., payments” in this analysis, which is the analysis for part VII of subchapter B of chapter 1, to reflect the probable intent of Congress.

2003—Pub. L. 108-173, title XII, §1201(j), Dec. 8, 2003, 117 Stat. 2479, added items 223 and 224 and struck out former item 223 “Cross reference”.

2001—Pub. L. 107-16, title IV, §431(c)(4), June 7, 2001, 115 Stat. 68, added items 222 and 223 and struck out former item 222 “Cross reference”.

2000—Pub. L. 106-554, §1(a)(7) [title II, §202(b)(9)], Dec. 21, 2000, 114 Stat. 2763, 2763A-629, substituted “Archer MSAs” for “Medical savings accounts” in item 220.

1997—Pub. L. 105-34, title II, §202(d), Aug. 5, 1997, 111 Stat. 809, added items 221 and 222 and struck out former item 221 “Cross reference”.

1996—Pub. L. 104-191, title III, §301(i), Aug. 21, 1996, 110 Stat. 2052, added items 220 and 221 and struck out former item 220 “Cross reference”.

1990—Pub. L. 101-508, title XI, §11802(e)(3), Nov. 5, 1990, 104 Stat. 1388-530, added item 220 and struck out former items 220 “Jury duty pay remitted to employer” and 221 “Cross references”.

1988—Pub. L. 100-647, title VI, §6007(c), Nov. 10, 1988, 102 Stat. 3687, added item 220 and redesignated former item 220 as 221.

1986—Pub. L. 99-514, title I, §§131(b)(3), 135(b)(2), title III, §301(b)(5)(B), Oct. 22, 1986, 100 Stat. 2113, 2116, 2217, added item 220, struck out items 221 “Deduction for two-earner married couples” and 222 “Adoption expenses”, substituted “reference” for “references” in item 223, and struck out item 223 “Cross reference”.

1981—Pub. L. 97-34, title I, §§103(c)(3), 125(b), title III, §311(h)(11), Aug. 13, 1981, 95 Stat. 188, 201, 282, repealed item 220 “Retirement savings for certain married individuals”, added items 221 and 222 and redesignated former item 221 as 223.

1978—Pub. L. 95-600, title I, §113(a)(2)(A), Nov. 6, 1978, 92 Stat. 2778, struck out item 218 “Contributions to candidates for public office”.

1976—Pub. L. 94-455, title V, §504(b)(2), Oct. 4, 1976, 90 Stat. 1565, struck out item 214 “Expenses for household and dependent care services necessary for gainful employment”.

Pub. L. 94-455, title XV, §1501(c), Oct. 4, 1976, 90 Stat. 1737, added item 220 and redesignated former item 220 as 221.

1974—Pub. L. 93-406, title II, §2002(h)(1), Sept. 2, 1974, 88 Stat. 970, added item 219 and redesignated former item 219 as 220.

1971—Pub. L. 92-178, title II, §210(b), title VII, §702(c), Dec. 10, 1971, 85 Stat. 520, 562, substituted “Expenses for household and dependent care services necessary for gainful employment” for “expenses for care of certain dependents” in item 214, added item 218, and redesignated former item 218 as 219.

1964—Pub. L. 88-272, title II, §213(a)(2), Feb. 26, 1964, 78 Stat. 52, added item 217 and redesignated former item 217 as 218.

1962—Pub. L. 87-834, §28(b), Oct. 16, 1962, 76 Stat. 1068, substituted “Deduction of taxes, interest, and business depreciation by cooperative housing corporation tenant-stockholder” for “Amounts representing taxes and interest paid to cooperative housing corporation” in item 216.

### § 211. Allowance of deductions

In computing taxable income under section 63, there shall be allowed as deductions the items specified in this part, subject to the exceptions provided in part IX (section 261 and following, relating to items not deductible).

(Aug. 16, 1954, ch. 736, 68A Stat. 69; Pub. L. 95-30, title I, §102(b)(3), May 23, 1977, 91 Stat. 137.)

### Editorial Notes

#### AMENDMENTS

1977—Pub. L. 95-30 substituted “section 63” for “section 63(a)”.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

### § 212. Expenses for production of income

In the case of an individual, there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year—

(1) for the production or collection of income;

(2) for the management, conservation, or maintenance of property held for the production of income; or

(3) in connection with the determination, collection, or refund of any tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 69.)

### Statutory Notes and Related Subsidiaries

DENIAL OF DEDUCTION FOR AMOUNTS PAID OR INCURRED ON JUDGMENTS IN SUITS BROUGHT TO RECOVER PRICE INCREASES IN PURCHASE OF NEW PRINCIPAL RESIDENCE

No deductions to be allowed in computing taxable income for two-thirds of any amount paid or incurred on a judgment entered against any person in a suit brought under section 208(b) of Pub. L. 94-12, see section 208(c) of Pub. L. 94-12, set out as a note under section 44 of this title.

### § 213. Medical, dental, etc., expenses

#### (a) Allowance of deduction

There shall be allowed as a deduction the expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent (as defined in section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof), to the extent that such expenses exceed 7.5 percent of adjusted gross income.

#### (b) Limitation with respect to medicine and drugs

An amount paid during the taxable year for medicine or a drug shall be taken into account

under subsection (a) only if such medicine or drug is a prescribed drug or is insulin.

**(c) Special rule for decedents**

**(1) Treatment of expenses paid after death**

For purposes of subsection (a), expenses for the medical care of the taxpayer which are paid out of his estate during the 1-year period beginning with the day after the date of his death shall be treated as paid by the taxpayer at the time incurred.

**(2) Limitation**

Paragraph (1) shall not apply if the amount paid is allowable under section 2053 as a deduction in computing the taxable estate of the decedent, but this paragraph shall not apply if (within the time and in the manner and form prescribed by the Secretary) there is filed—

(A) a statement that such amount has not been allowed as a deduction under section 2053, and

(B) a waiver of the right to have such amount allowed at any time as a deduction under section 2053.

**(d) Definitions**

For purposes of this section—

(1) The term “medical care” means amounts paid—

(A) for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body,

(B) for transportation primarily for and essential to medical care referred to in subparagraph (A),

(C) for qualified long-term care services (as defined in section 7702B(c)), or

(D) for insurance (including amounts paid as premiums under part B of title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care referred to in subparagraphs (A) and (B) or for any qualified long-term care insurance contract (as defined in section 7702B(b)).

In the case of a qualified long-term care insurance contract (as defined in section 7702B(b)), only eligible long-term care premiums (as defined in paragraph (10)) shall be taken into account under subparagraph (D).

(2) AMOUNTS PAID FOR CERTAIN LODGING AWAY FROM HOME TREATED AS PAID FOR MEDICAL CARE.—Amounts paid for lodging (not lavish or extravagant under the circumstances) while away from home primarily for and essential to medical care referred to in paragraph (1)(A) shall be treated as amounts paid for medical care if—

(A) the medical care referred to in paragraph (1)(A) is provided by a physician in a licensed hospital (or in a medical care facility which is related to, or the equivalent of, a licensed hospital), and

(B) there is no significant element of personal pleasure, recreation, or vacation in the travel away from home.

The amount taken into account under the preceding sentence shall not exceed \$50 for each night for each individual.

(3) PRESCRIBED DRUG.—The term “prescribed drug” means a drug or biological which requires a prescription of a physician for its use by an individual.

(4) PHYSICIAN.—The term “physician” has the meaning given to such term by section 1861(r) of the Social Security Act (42 U.S.C. 1395x(r)).

(5) SPECIAL RULE IN THE CASE OF CHILD OF DIVORCED PARENTS, ETC.—Any child to whom section 152(e) applies shall be treated as a dependent of both parents for purposes of this section.

(6) In the case of an insurance contract under which amounts are payable for other than medical care referred to in subparagraphs (A), (B), and (C) of paragraph (1)—

(A) no amount shall be treated as paid for insurance to which paragraph (1)(D) applies unless the charge for such insurance is either separately stated in the contract, or furnished to the policyholder by the insurance company in a separate statement,

(B) the amount taken into account as the amount paid for such insurance shall not exceed such charge, and

(C) no amount shall be treated as paid for such insurance if the amount specified in the contract (or furnished to the policyholder by the insurance company in a separate statement) as the charge for such insurance is unreasonably large in relation to the total charges under the contract.

(7) Subject to the limitations of paragraph (6), premiums paid during the taxable year by a taxpayer before he attains the age of 65 for insurance covering medical care (within the meaning of subparagraphs (A), (B), and (C) of paragraph (1)) for the taxpayer, his spouse, or a dependent after the taxpayer attains the age of 65 shall be treated as expenses paid during the taxable year for insurance which constitutes medical care if premiums for such insurance are payable (on a level payment basis) under the contract for a period of 10 years or more or until the year in which the taxpayer attains the age of 65 (but in no case for a period of less than 5 years).

(8) The determination of whether an individual is married at any time during the taxable year shall be made in accordance with the provisions of section 6013(d) (relating to determination of status as husband and wife).

(9) COSMETIC SURGERY.—

(A) IN GENERAL.—The term “medical care” does not include cosmetic surgery or other similar procedures, unless the surgery or procedure is necessary to ameliorate a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or disfiguring disease.

(B) COSMETIC SURGERY DEFINED.—For purposes of this paragraph, the term “cosmetic surgery” means any procedure which is directed at improving the patient’s appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease.

(10) ELIGIBLE LONG-TERM CARE PREMIUMS.—

(A) IN GENERAL.—For purposes of this section, the term “eligible long-term care premiums” means the amount paid during a taxable year for any qualified long-term care insurance contract (as defined in section 7702B(b)) covering an individual, to the extent such amount does not exceed the limitation determined under the following table:

In the case of an individual with an attained age before the close of the taxable year of:	The limitation is:
40 or less .....	\$ 200
More than 40 but not more than 50 .....	375
More than 50 but not more than 60 .....	750
More than 60 but not more than 70 .....	2,000
More than 70 .....	2,500.

(B) INDEXING.—

(i) IN GENERAL.—In the case of any taxable year beginning in a calendar year after 1997, each dollar amount contained in subparagraph (A) shall be increased by the medical care cost adjustment of such amount for such calendar year. If any increase determined under the preceding sentence is not a multiple of \$10, such increase shall be rounded to the nearest multiple of \$10.

(ii) MEDICAL CARE COST ADJUSTMENT.—For purposes of clause (i), the medical care cost adjustment for any calendar year is the percentage (if any) by which—

(I) the medical care component of the C-CPI-U (as defined in section 1(f)(6)) for August of the preceding calendar year, exceeds

(II) such component of the CPI (as defined in section 1(f)(4)) for August of 1996, multiplied by the amount determined under section 1(f)(3)(B).

The Secretary shall, in consultation with the Secretary of Health and Human Services, prescribe an adjustment which the Secretary determines is more appropriate for purposes of this paragraph than the adjustment described in the preceding sentence, and the adjustment so prescribed shall apply in lieu of the adjustment described in the preceding sentence.

(11) CERTAIN PAYMENTS TO RELATIVES TREATED AS NOT PAID FOR MEDICAL CARE.—An amount paid for a qualified long-term care service (as defined in section 7702B(c)) provided to an individual shall be treated as not paid for medical care if such service is provided—

(A) by the spouse of the individual or by a relative (directly or through a partnership, corporation, or other entity) unless the service is provided by a licensed professional with respect to such service, or

(B) by a corporation or partnership which is related (within the meaning of section 267(b) or 707(b)) to the individual.

For purposes of this paragraph, the term “relative” means an individual bearing a relationship to the individual which is described in any of subparagraphs (A) through (G) of section 152(d)(2). This paragraph shall not apply for purposes of section 105(b) with respect to reimbursements through insurance.

(e) **Exclusion of amounts allowed for care of certain dependents**

Any expense allowed as a credit under section 21 shall not be treated as an expense paid for medical care.

(Aug. 16, 1954, ch. 736, 68A Stat. 69; Pub. L. 85-866, title I, §§ 16, 17(a), (b), Sept. 2, 1958, 72 Stat. 1613, 1614; Pub. L. 86-470, § 3(a), May 14, 1960, 74 Stat. 133; Pub. L. 87-863, § 1(a), (b), Oct. 23, 1962, 76 Stat. 1141; Pub. L. 88-272, title II, § 211(a), Feb. 26, 1964, 78 Stat. 49; Pub. L. 89-97, title I, § 106(a)-(d)(1), July 30, 1965, 79 Stat. 336, 337; Pub. L. 94-455, title V, § 504(c)(1), title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1565, 1834; Pub. L. 97-248, title II, § 202(a)-(b)(3)(B), Sept. 3, 1982, 96 Stat. 421; Pub. L. 98-369, div. A, title IV, §§ 423(b)(1), (3), 474(r)(9), 482(a), (b)(1), title VII, § 711(b), July 18, 1984, 98 Stat. 800, 841, 847, 848, 943; Pub. L. 99-514, title I, § 133, Oct. 22, 1986, 100 Stat. 2116; Pub. L. 101-508, title XI, §§ 1111(d)(1), 11342(a), Nov. 5, 1990, 104 Stat. 1388-412, 1388-471; Pub. L. 103-66, title XIII, § 13131(d)(3), Aug. 10, 1993, 107 Stat. 435; Pub. L. 104-191, title III, § 322(a)-(b)(2)(A), (C), (3), (4), Aug. 21, 1996, 110 Stat. 2060-2062; Pub. L. 108-311, title II, § 207(17), (18), Oct. 4, 2004, 118 Stat. 1177; Pub. L. 111-148, title IX, § 9013(a), (b), Mar. 23, 2010, 124 Stat. 868; Pub. L. 115-97, title I, §§ 11002(d)(7), 11027(a), Dec. 22, 2017, 131 Stat. 2061, 2077; Pub. L. 116-94, div. Q, title I, § 103(a), Dec. 20, 2019, 133 Stat. 3228; Pub. L. 116-260, div. EE, title I, § 101(a), Dec. 27, 2020, 134 Stat. 3039.)

**INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS**

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

**Editorial Notes**

**REFERENCES IN TEXT**

The Social Security Act, referred to in subsec. (d)(1)(D), is act Aug. 14, 1935, ch. 531, 49 Stat. 620. Part B of title XVIII of the Social Security Act is classified generally to part B (§ 1395j et seq.) of subchapter XVIII of chapter 7 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

**AMENDMENTS**

2020—Subsec. (a). Pub. L. 116-260, § 101(a)(1), substituted “7.5 percent” for “10 percent”.

Subsec. (f). Pub. L. 116-260, § 101(a)(2), struck out subsec. (f). Text read as follows: “In the case of taxable years beginning before January 1, 2021, subsection (a) shall be applied with respect to a taxpayer by substituting ‘7.5 percent’ for ‘10 percent’.”

2019—Subsec. (f). Pub. L. 116-94 amended subsec. (f) generally. Prior to amendment, subsec. (f) provided that subsec. (a) was to be applied with respect to a taxpayer by substituting “7.5 percent” for “10 percent” under certain special rules for 2013 through 2018.

2017—Subsec. (d)(10)(B)(ii). Pub. L. 115-97, § 11002(d)(7), reenacted heading and introductory provisions without change and amended subcls. (I) and (II) generally. Prior to amendment, subcls. (I) and (II) read as follows:

“(I) the medical care component of the Consumer Price Index (as defined in section 1(f)(5)) for August of the preceding calendar year, exceeds

“(II) such component for August of 1996.”

Subsec. (f). Pub. L. 115-97, § 11027(a), amended subsec. (f) generally. Prior to amendment, text read as follows: “In the case of any taxable year beginning after December 31, 2012, and ending before January 1, 2017, sub-

section (a) shall be applied with respect to a taxpayer by substituting ‘7.5 percent’ for ‘10 percent’ if such taxpayer or such taxpayer’s spouse has attained age 65 before the close of such taxable year.”

2010—Subsec. (a). Pub. L. 111–148, § 9013(a), substituted “10 percent” for “7.5 percent”.

Subsec. (f). Pub. L. 111–148, § 9013(b), added subsec. (f). 2004—Subsec. (a). Pub. L. 108–311, § 207(17), inserted “, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof” after “section 152”.

Subsec. (d)(11). Pub. L. 108–311, § 207(18), substituted “subparagraphs (A) through (G) of section 152(d)(2)” for “paragraphs (1) through (8) of section 152(a)” in concluding provisions.

1996—Subsec. (d)(1). Pub. L. 104–191, § 322(b)(2)(A), inserted concluding provisions “In the case of a qualified long-term care insurance contract (as defined in section 7702B(b)), only eligible long-term care premiums (as defined in paragraph (10)) shall be taken into account under subparagraph (D).”

Subsec. (d)(1)(B). Pub. L. 104–191, § 322(a), struck out “or” at end.

Subsec. (d)(1)(C). Pub. L. 104–191, § 322(a), added subpar. (C). Former subpar. (C) redesignated (D).

Subsec. (d)(1)(D). Pub. L. 104–191, § 322(b)(1), inserted before period “or for any qualified long-term care insurance contract (as defined in section 7702B(b))”.

Pub. L. 104–191, § 322(a), redesignated subpar. (C) as (D).

Subsec. (d)(6). Pub. L. 104–191, § 322(b)(3)(A), substituted “subparagraphs (A), (B), and (C)” for “subparagraphs (A) and (B)” in introductory provisions.

Subsec. (d)(6)(A). Pub. L. 104–191, § 322(b)(3)(B), substituted “paragraph (1)(D)” for “paragraph (1)(C)”.

Subsec. (d)(7). Pub. L. 104–191, § 322(b)(4), substituted “subparagraphs (A), (B), and (C)” for “subparagraphs (A) and (B)”.

Subsec. (d)(10), (11). Pub. L. 104–191, § 322(b)(2)(C), added pars. (10) and (11).

1993—Subsec. (f). Pub. L. 103–66 struck out heading and text of subsec. (f). Text read as follows: “The amount otherwise taken into account under subsection (a) as expenses paid for medical care shall be reduced by the amount (if any) of the health insurance credit allowable to the taxpayer for the taxable year under section 32.”

1990—Subsec. (d)(9). Pub. L. 101–508, § 11342(a), added par. (9).

Subsec. (f). Pub. L. 101–508, § 11111(d)(1), added subsec. (f).

1986—Subsec. (a). Pub. L. 99–514 substituted “7.5 percent” for “5 percent”.

1984—Subsec. (d)(2), (3). Pub. L. 98–369, § 482(a), added par. (2) and redesignated former par. (2) as (3). Former par. (3) redesignated (4).

Subsec. (d)(4). Pub. L. 98–369, § 482(a), redesignated par. (3) as (4). Former par. (4), as added by Pub. L. 98–369, § 423(b)(1), redesignated (5).

Pub. L. 98–369, § 423(b)(1), added par. (4). Former par. (4) redesignated (5).

Subsec. (d)(5). Pub. L. 98–369, § 482(a), redesignated par. (4) as (5). Former par. (5) redesignated (6).

Pub. L. 98–369, § 423(b)(1), redesignated former par. (4) as (5). Former par. (5) redesignated (6).

Pub. L. 98–369, § 711(b), substituted “paragraph (4)” for “paragraph (2)”.

Subsec. (d)(6). Pub. L. 98–369, § 482(a), redesignated par. (5) as (6). Former par. (6) redesignated (7).

Pub. L. 98–369, § 423(b)(1), (3), redesignated former par. (5) as (6) and substituted therein “limitations of paragraph (5)” for “limitations of paragraph (4)”. Former par. (6) redesignated (7).

Subsec. (d)(7). Pub. L. 98–369, § 482(a), (b)(1), redesignated par. (6) as (7) and substituted therein “paragraph (6)” for “paragraph (5)”. Former par. (7) redesignated (8).

Pub. L. 98–369, § 423(b)(1), redesignated former par. (6) as (7).

Subsec. (d)(8). Pub. L. 98–369, § 482(a), redesignated par. (7) as (8).

Subsec. (e). Pub. L. 98–369, § 474(r)(9), substituted “section 21” for “section 44A”.

1982—Subsec. (a). Pub. L. 97–248, § 202(a), substituted provisions that there shall be allowed as a deduction the expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent (as defined in section 152), to the extent that such expenses exceed 5 percent of adjusted gross income, for provision allowing as deductions the amount by which the amount of the expenses paid during the taxable year (reduced by any amount deductible under paragraph (2)) for medical care of the taxpayer, his spouse, and dependents (as defined in section 152) exceeded 3 percent of the adjusted gross income, and an amount (not in excess of \$150) equal to one-half of the expenses paid during the taxable year for insurance which constituted medical care for the taxpayer, his spouse, and dependents.

Subsec. (b). Pub. L. 97–248, § 202(b)(1), amended subsec. (b) generally, substituting provision that an amount paid during the taxable year for medicine or a drug shall be taken into account under subsec. (a) only if such medicine or drug is a prescribed drug or is insulin for former provision that amounts paid during the taxable year for medicine and drugs which (but for this subsection) would have been taken into account in computing the deduction under subsec. (a) would be taken into account only to the extent that the aggregate of such amounts exceeded 1 percent of the adjusted gross income.

Subsec. (c). Pub. L. 97–248, § 202(b)(3)(B), redesignated subsec. (d) as (c). Former subsec. (c) was repealed by Pub. L. 89–97.

Subsec. (d). Pub. L. 97–248, § 202(b)(2), (3)(A), (B), redesignated subsec. (e) as (d), added pars. (2) and (3), and redesignated former pars. (2), (3), and (4) as (4), (5), and (6), respectively. Former subsec. (d) redesignated (c).

Subsecs. (e), (f). Pub. L. 97–248, § 202(b)(3)(B), redesignated subsecs. (e) and (f) as (d) and (e), respectively.

1976—Subsec. (d)(2). Pub. L. 94–455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (f). Pub. L. 94–455, § 504(c)(1), substituted “a credit under section 44A” for “a deduction under section 214” after “allowed as”.

1965—Subsec. (a). Pub. L. 89–97, § 106(a), amended subsec. (a) generally. Prior to amendment, subsec. (a) read as follows: “There shall be allowed as a deduction the following amounts of the expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent (as defined in section 152):

“(1) If neither the taxpayer nor his spouse has attained the age of 65 before the close of the taxable year—

“(A) the amount of such expenses for the care of any dependent who—

“(i) is the mother or father of the taxpayer or of his spouse, and

“(ii) has attained the age of 65 before the close of the taxable year, and

“(B) the amount by which such expenses for the care of the taxpayer, his spouse, and such dependents (other than any dependent described in subparagraph (A)) exceed 3 percent of the adjusted gross income.

“(2) If either the taxpayer or his spouse has attained the age of 65 before the close of the taxable year—

“(A) the amount of such expenses for the care of the taxpayer and his spouse.

“(B) the amount of such expenses for the care of any dependent described in paragraph (1)(A), and

“(C) the amount by which such expenses for the care of such dependents (other than any dependent described in paragraph (1)(A)) exceed 3 percent of the adjusted gross income.”

Subsec. (b). Pub. L. 89–97, § 106(b), struck out second sentence which read: “The preceding sentence shall not apply to amounts paid for the care of—

“(1) the taxpayer and his spouse, if either of them has attained the age of 65 before the close of the taxable year, or

“(2) any dependent described in subsection (a)(1)(A).”

Subsec. (c). Pub. L. 89-97, §106(d)(1), struck out subsec. (c) relating to maximum limitations on medical and dental expenses under this section.

Subsec. (e). Pub. L. 89-97, §106(c), struck out from par. (1)(A) “including amounts paid for accident or health insurance” after “function of the body”, added pars. (1)(C), (2), and (3), and renumbered former par. (2) as (4).

Subsec. (g). Pub. L. 89-97, §106(d)(1), struck out provisions relating to maximum limitation if taxpayer or spouse has attained age 65 and is disabled, special rule, amounts taken into account, meaning of disabled, and determination of status.

1964—Subsec. (b). Pub. L. 88-272 excluded persons attaining age 65 before the close of the taxable year from the limitation, whether they are the taxpayer and his spouse, or the mother or father of the taxpayer and his spouse.

1962—Subsec. (c). Pub. L. 87-863, §1(a), substituted “\$5,000” for “\$2,500”, “\$10,000” for “\$5,000”, and “\$20,000” for “\$10,000”.

Subsec. (g). Pub. L. 87-863, §1(b), substituted “\$20,000” for “\$15,000” in three places, and “\$40,000” for “\$30,000”.

1960—Subsec. (a). Pub. L. 86-470 authorized a taxpayer to deduct medical care expenses for dependent parents of the taxpayer or his spouse who have attained the age of 65 before the close of the taxable year without applying the three percent limitation.

1958—Subsec. (c). Pub. L. 85-866, §17(b), substituted “Except as provided in subsection (g), the” for “The”.

Subsec. (d)(2)(A). Pub. L. 85-866, §16, struck out “claimed or” before “allowed”.

Subsec. (g). Pub. L. 85-866, §17(A), added subsec. (g).

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. EE, title I, §101(b), Dec. 27, 2020, 134 Stat. 3039, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2020.”

##### EFFECTIVE DATE OF 2019 AMENDMENT

Amendment by Pub. L. 116-94 applicable to taxable years ending after Dec. 31, 2018, see section 103(c) of Pub. L. 116-94, set out as a note under section 56 of this title.

##### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by section 11002(d)(7) of Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, see section 11002(e) of Pub. L. 115-97, set out as a note under section 1 of this title.

Amendment by section 11027(a) of Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2016, see section 11027(c) of Pub. L. 115-97, set out as a note under section 56 of this title.

##### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-148 applicable to taxable years beginning after Dec. 31, 2012, see section 9013(d) of Pub. L. 111-148, set out as a note under section 56 of this title.

##### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-311 applicable to taxable years beginning after Dec. 31, 2004, see section 208 of Pub. L. 108-311, set out as a note under section 2 of this title.

##### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-191 applicable to taxable years beginning after Dec. 31, 1996, see section 322(c) of Pub. L. 104-191, set out as a note under section 162 of this title.

##### EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable to taxable years beginning after Dec. 31, 1993, see section 13131(e) of Pub. L. 103-66, set out as a note under section 32 of this title.

##### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11111(d)(1) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 11111(f) of Pub. L. 101-508, set out as a note under section 32 of this title.

Pub. L. 101-508, title XI, §11342(b), Nov. 5, 1990, 104 Stat. 1388-472, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 1990.”

##### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by 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.

##### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 423(b) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1984, see section 423(d) of Pub. L. 98-369, set out as a note under section 2 of this title.

Amendment by section 474(r)(9) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Pub. L. 98-369, div. A, title IV, §482(c), July 18, 1984, 98 Stat. 848, provided that: “The amendments made by this section [amending this section and section 152 of this title] shall apply to taxable years beginning after December 31, 1983.”

Amendment by section 711(b) of Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

##### EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title II, §202(c), Sept. 3, 1982, 96 Stat. 421, provided that:

“(1) SUBSECTION (a).—The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1982.

“(2) SUBSECTION (b).—The amendments made by subsection (b) [amending this section and section 105 of this title] shall apply to taxable years beginning after December 31, 1983.”

##### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 504(c)(1) of Pub. L. 94-455 applicable to taxable years beginning after Dec. 31, 1975, see section 508 of Pub. L. 94-455, set out as a note under section 3 of this title.

##### EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-97, title I, §106(e), July 30, 1965, 79 Stat. 337, provided that: “The amendments made by this section [amending this section and sections 72, 79, 401, and 405 of this title] shall apply to taxable years beginning after December 31, 1966.”

##### EFFECTIVE DATE OF 1964 AMENDMENT

Pub. L. 88-272, title II, §211(b), Feb. 26, 1964, 78 Stat. 49, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1963.”

##### EFFECTIVE DATE OF 1962 AMENDMENT

Pub. L. 87-863, §1(c), Oct. 23, 1962, 76 Stat. 1141, provided that: “The amendments made by subsections (a) and (b) [amending this section] shall apply only with

respect to taxable years beginning after December 31, 1961.”

#### EFFECTIVE DATE OF 1960 AMENDMENT

Pub. L. 86-470, §3(b), May 14, 1960, 74 Stat. 133, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1959.”

#### EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by section 16 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, §17(c), Sept. 2, 1958, 72 Stat. 1614, provided that: “The amendments made by subsections (a) and (b) [amending this section] shall apply only with respect to taxable years beginning after December 31, 1957.”

### **[§ 214. Repealed. Pub. L. 94-455, title V, § 504(b)(1), Oct. 4, 1976, 90 Stat. 1565]**

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 70; Apr. 2, 1963, Pub. L. 88-4, §1, 77 Stat. 4; Feb. 26, 1964, Pub. L. 88-272, title II, §212(a), 78 Stat. 49; Dec. 10, 1971, Pub. L. 92-178, title II, §210(a), 85 Stat. 518; Mar. 29, 1975, Pub. L. 94-12, title II, §206, 89 Stat. 32, provided for allowance of deduction for household and dependent care services necessary for gainful employment; defined “qualifying individual”, “employment-related expenses”, “maintaining a household”; limitation on deductible amount; income limitation; and special rules and regulations applicable in the determination and allowance of deduction.

#### **Statutory Notes and Related Subsidiaries**

##### EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1975, see section 508 of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 3 of this title.

### **[§ 215. Repealed. Pub. L. 115-97, title I, § 11051(a), Dec. 22, 2017, 131 Stat. 2089]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 71; Pub. L. 98-369, div. A, title IV, §422(b), July 18, 1984, 98 Stat. 797, related to a deduction for alimony or separate maintenance payments paid during an individual’s taxable year.

#### **Statutory Notes and Related Subsidiaries**

##### EFFECTIVE DATE OF REPEAL

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

### **§ 216. Deduction of taxes, interest, and business depreciation by cooperative housing corporation tenant-stockholder**

#### **(a) Allowance of deduction**

In the case of a tenant-stockholder (as defined in subsection (b)(2)), there shall be allowed as a deduction amounts (not otherwise deductible) paid or accrued to a cooperative housing corporation within the taxable year, but only to the extent that such amounts represent the tenant-stockholder’s proportionate share of—

(1) the real estate taxes allowable as a deduction to the corporation under section 164 which are paid or incurred by the corporation on the houses or apartment building and on the land on which such houses (or building) are situated, or

(2) the interest allowable as a deduction to the corporation under section 163 which is paid or incurred by the corporation on its indebtedness contracted—

(A) in the acquisition, construction, alteration, rehabilitation, or maintenance of the houses or apartment building, or

(B) in the acquisition of the land on which the houses (or apartment building) are situated.

#### **(b) Definitions**

For purposes of this section—

##### **(1) Cooperative housing corporation**

The term “cooperative housing corporation” means a corporation—

(A) having one and only one class of stock outstanding,

(B) each of the stockholders of which is entitled, solely by reason of his ownership of stock in the corporation, to occupy for dwelling purposes a house, or an apartment in a building, owned or leased by such corporation,

(C) no stockholder of which is entitled (either conditionally or unconditionally) to receive any distribution not out of earnings and profits of the corporation except on a complete or partial liquidation of the corporation, and

(D) meeting 1 or more of the following requirements for the taxable year in which the taxes and interest described in subsection (a) are paid or incurred:

(i) 80 percent or more of the corporation’s gross income for such taxable year is derived from tenant-stockholders.

(ii) At all times during such taxable year, 80 percent or more of the total square footage of the corporation’s property is used or available for use by the tenant-stockholders for residential purposes or purposes ancillary to such residential use.

(iii) 90 percent or more of the expenditures of the corporation paid or incurred during such taxable year are paid or incurred for the acquisition, construction, management, maintenance, or care of the corporation’s property for the benefit of the tenant-stockholders.

##### **(2) Tenant-stockholder**

The term “tenant-stockholder” means a person who is a stockholder in a cooperative housing corporation, and whose stock is fully paid-up in an amount not less than an amount shown to the satisfaction of the Secretary as bearing a reasonable relationship to the portion of the value of the corporation’s equity in the houses or apartment building and the land on which situated which is attributable to the house or apartment which such person is entitled to occupy.