

1978, 92 Stat. 2810; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that no amount be included in gross income of an individual for purposes of 26 U.S.C. 61 by reason of the discharge made before Jan. 1, 1983 of the indebtedness of the individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness of the individual would be discharged if the individual worked for a certain period of time in certain geographical areas or for certain classes of employers.

#### REGULATIONS RELATING TO TAX TREATMENT OF CERTAIN PREPUBLICATION EXPENDITURES OF PUBLISHERS

Pub. L. 94-455, title XXI, §2119, Oct. 4, 1976, 90 Stat. 1912, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) **GENERAL RULE.**—With respect to taxable years beginning on or before the date on which regulations dealing with prepublication expenditures are issued after the date of the enactment of this Act [Oct. 4, 1976], the application of sections 61 (as it relates to cost of goods sold), 162, 174, 263, and 471 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] to any prepublication expenditure shall be administered—

“(1) without regard to Revenue Ruling 73-395, and

“(2) in the manner in which such sections were applied consistently by the taxpayer to such expenditures before the date of the issuance of such revenue ruling.

“(b) **REGULATIONS TO BE PROSPECTIVE ONLY.**—Any regulations issued after the date of the enactment of this Act [Oct. 4, 1976] which deal with the application of sections 61 (as it relates to cost of goods sold), 162, 174, 263, and 471 of the Internal Revenue Code of 1986 to prepublication expenditures shall apply only with respect to taxable years beginning after the date on which such regulations are issued.

“(c) **PREPUBLICATION EXPENDITURES DEFINED.**—For purposes of this section, the term ‘prepublication expenditures’ means expenditures paid or incurred by the taxpayer (in connection with his trade or business of publishing) for the writing, editing, compiling, illustrating, designing, or other development or improvement of a book, teaching aid, or similar product.”

#### REIMBURSEMENT OF MOVING EXPENSES OF EMPLOYEES OF CERTAIN CORPORATIONS EXCLUDED FROM GROSS INCOME; CLAIM FOR REFUND OR CREDIT; LIMITATIONS; INTEREST

Pub. L. 86-780, §5, Sept. 14, 1960, 74 Stat. 1013, provided for the exclusion from gross income of any amount received after Dec. 31, 1949, and before Oct. 1, 1955, by employees of certain corporations as reimbursement for moving expenses, and the refund or credit of any overpayments.

### § 62. Adjusted gross income defined

#### (a) General rule

For purposes of this subtitle, the term “adjusted gross income” means, in the case of an individual, gross income minus the following deductions:

##### (1) Trade and business deductions

The deductions allowed by this chapter (other than by part VII of this subchapter) which are attributable to a trade or business carried on by the taxpayer, if such trade or business does not consist of the performance of services by the taxpayer as an employee.

##### (2) Certain trade and business deductions of employees

###### (A) Reimbursed expenses of employees

The deductions allowed by part VI (section 161 and following) which consist of expenses

paid or incurred by the taxpayer, in connection with the performance by him of services as an employee, under a reimbursement or other expense allowance arrangement with his employer. The fact that the reimbursement may be provided by a third party shall not be determinative of whether or not the preceding sentence applies.

##### (B) Certain expenses of performing artists

The deductions allowed by section 162 which consist of expenses paid or incurred by a qualified performing artist in connection with the performances by him of services in the performing arts as an employee.

##### (C) Certain expenses of officials

The deductions allowed by section 162 which consist of expenses paid or incurred with respect to services performed by an official as an employee of a State or a political subdivision thereof in a position compensated in whole or in part on a fee basis.

##### (D) Certain expenses of elementary and secondary school teachers

The deductions allowed by section 162 which consist of expenses, not in excess of \$250, paid or incurred by an eligible educator—

(i) by reason of the participation of the educator in professional development courses related to the curriculum in which the educator provides instruction or to the students for which the educator provides instruction, and

(ii) in connection with books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by the eligible educator in the classroom.

##### (E) Certain expenses of members of reserve components of the Armed Forces of the United States

The deductions allowed by section 162 which consist of expenses, determined at a rate not in excess of the rates for travel expenses (including per diem in lieu of subsistence) authorized for employees of agencies under subchapter I of chapter 57 of title 5, United States Code, paid or incurred by the taxpayer in connection with the performance of services by such taxpayer as a member of a reserve component of the Armed Forces of the United States for any period during which such individual is more than 100 miles away from home in connection with such services.

##### (3) Losses from sale or exchange of property

The deductions allowed by part VI (sec. 161 and following) as losses from the sale or exchange of property.

##### (4) Deductions attributable to rents and royalties

The deductions allowed by part VI (sec. 161 and following), by section 212 (relating to expenses for production of income), and by sec-

tion 611 (relating to depletion) which are attributable to property held for the production of rents or royalties.

**(5) Certain deductions of life tenants and income beneficiaries of property**

In the case of a life tenant of property, or an income beneficiary of property held in trust, or an heir, legatee, or devisee of an estate, the deduction for depreciation allowed by section 167 and the deduction allowed by section 611.

**(6) Pension, profit-sharing, and annuity plans of self-employed individuals**

In the case of an individual who is an employee within the meaning of section 401(c)(1), the deduction allowed by section 404.

**(7) Retirement savings**

The deduction allowed by section 219 (relating to deduction of certain retirement savings).

**[(8) Repealed. Pub. L. 104-188, title I, § 1401(b)(4), Aug. 20, 1996, 110 Stat. 1788]**

**(9) Penalties forfeited because of premature withdrawal of funds from time savings accounts or deposits**

The deductions allowed by section 165 for losses incurred in any transaction entered into for profit, though not connected with a trade or business, to the extent that such losses include amounts forfeited to a bank, mutual savings bank, savings and loan association, building and loan association, cooperative bank or homestead association as a penalty for premature withdrawal of funds from a time savings account, certificate of deposit, or similar class of deposit.

**[(10) Repealed. Pub. L. 115-97, title I, § 11051(b)(2)(A), Dec. 22, 2017, 131 Stat. 2089]**

**(11) Reforestation expenses**

The deduction allowed by section 194.

**(12) Certain required repayments of supplemental unemployment compensation benefits**

The deduction allowed by section 165 for the repayment to a trust described in paragraph (9) or (17) of section 501(c) of supplemental unemployment compensation benefits received from such trust if such repayment is required because of the receipt of trade readjustment allowances under section 231 or 232 of the Trade Act of 1974 (19 U.S.C. 2291 and 2292).

**(13) Jury duty pay remitted to employer**

Any deduction allowable under this chapter by reason of an individual remitting any portion of any jury pay to such individual's employer in exchange for payment by the employer of compensation for the period such individual was performing jury duty. For purposes of the preceding sentence, the term "jury pay" means any payment received by the individual for the discharge of jury duty.

**[(14) Repealed. Pub. L. 113-295, div. A, title II, § 221(a)(34)(C), Dec. 19, 2014, 128 Stat. 4042]**

**(15) Moving expenses**

The deduction allowed by section 217.

**(16) Archer MSAs**

The deduction allowed by section 220.

**(17) Interest on education loans**

The deduction allowed by section 221.

**[(18) Repealed. Pub. L. 116-260, div. EE, title I, § 104(b)(2)(A), Dec. 27, 2020, 134 Stat. 3041]**

**(19) Health savings accounts**

The deduction allowed by section 223.

**(20) Costs involving discrimination suits, etc.**

Any deduction allowable under this chapter for attorney fees and court costs paid by, or on behalf of, the taxpayer in connection with any action involving a claim of unlawful discrimination (as defined in subsection (e)) or a claim of a violation of subchapter III of chapter 37 of title 31, United States Code, or a claim made under section 1862(b)(3)(A) of the Social Security Act (42 U.S.C. 1395y(b)(3)(A)). The preceding sentence shall not apply to any deduction in excess of the amount includible in the taxpayer's gross income for the taxable year on account of a judgment or settlement (whether by suit or agreement and whether as lump sum or periodic payments) resulting from such claim.

**(21) Attorneys' fees relating to awards to whistleblowers**

**(A) In general**

Any deduction allowable under this chapter for attorney fees and court costs paid by, or on behalf of, the taxpayer in connection with any award under—

(i) section 7623(b), or

(ii) in the case of taxable years beginning after December 31, 2017, any action brought under—

(I) section 21F of the Securities Exchange Act of 1934 (15 U.S.C. 78u-6),

(II) a State false claims act, including a State false claims act with qui tam provisions, or

(III) section 23 of the Commodity Exchange Act (7 U.S.C. 26).

**(B) May not exceed award**

Subparagraph (A) shall not apply to any deduction in excess of the amount includible in the taxpayer's gross income for the taxable year on account of such award.

Nothing in this section shall permit the same item to be deducted more than once. Any deduction allowed by section 199A shall not be treated as a deduction described in any of the preceding paragraphs of this subsection.

**(b) Qualified performing artist**

**(1) In general**

For purposes of subsection (a)(2)(B), the term "qualified performing artist" means, with respect to any taxable year, any individual if—

(A) such individual performed services in the performing arts as an employee during the taxable year for at least 2 employers,

(B) the aggregate amount allowable as a deduction under section 162 in connection with the performance of such services ex-

ceeds 10 percent of such individual's gross income attributable to the performance of such services, and

(C) the adjusted gross income of such individual for the taxable year (determined without regard to subsection (a)(2)(B)) does not exceed \$16,000.

**(2) Nominal employer not taken into account**

An individual shall not be treated as performing services in the performing arts as an employee for any employer during any taxable year unless the amount received by such individual from such employer for the performance of such services during the taxable year equals or exceeds \$200.

**(3) Special rules for married couples**

**(A) In general**

Except in the case of a husband and wife who lived apart at all times during the taxable year, if the taxpayer is married at the close of the taxable year, subsection (a)(2)(B) shall apply only if the taxpayer and his spouse file a joint return for the taxable year.

**(B) Application of paragraph (1)**

In the case of a joint return—

(i) paragraph (1) (other than subparagraph (C) thereof) shall be applied separately with respect to each spouse, but

(ii) paragraph (1)(C) shall be applied with respect to their combined adjusted gross income.

**(C) Determination of marital status**

For purposes of this subsection, marital status shall be determined under section 7703(a).

**(D) Joint return**

For purposes of this subsection, the term “joint return” means the joint return of a husband and wife made under section 6013.

**(c) Certain arrangements not treated as reimbursement arrangements**

For purposes of subsection (a)(2)(A), an arrangement shall in no event be treated as a reimbursement or other expense allowance arrangement if—

(1) such arrangement does not require the employee to substantiate the expenses covered by the arrangement to the person providing the reimbursement, or

(2) such arrangement provides the employee the right to retain any amount in excess of the substantiated expenses covered under the arrangement.

The substantiation requirements of the preceding sentence shall not apply to any expense to the extent that substantiation is not required under section 274(d) for such expense by reason of the regulations prescribed under the 2nd sentence thereof.

**(d) Definition; special rules**

**(1) Eligible educator**

**(A) In general**

For purposes of subsection (a)(2)(D), the term “eligible educator” means, with re-

spect to any taxable year, an individual who is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

**(B) School**

The term “school” means any school which provides elementary education or secondary education (kindergarten through grade 12), as determined under State law.

**(2) Coordination with exclusions**

A deduction shall be allowed under subsection (a)(2)(D) for expenses only to the extent the amount of such expenses exceeds the amount excludable under section 135, 529(c)(1), or 530(d)(2) for the taxable year.

**(3) Inflation adjustment**

In the case of any taxable year beginning after 2015, the \$250 amount in subsection (a)(2)(D) shall be increased by an amount equal to—

(A) such dollar amount, multiplied by

(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting “calendar year 2014” for “calendar year 2016” in subparagraph (A)(ii) thereof.

Any increase determined under the preceding sentence shall be rounded to the nearest multiple of \$50.

**(e) Unlawful discrimination defined**

For purposes of subsection (a)(20), the term “unlawful discrimination” means an act that is unlawful under any of the following:

(1) Section 302 of the Civil Rights Act of 1991 (42 U.S.C. 2000e-16b).

(2) Section 201, 202, 203, 204, 205, 206, 207, or 208 of the Congressional Accountability Act of 1995 (2 U.S.C. 1311, 1312, 1313, 1314, 1315, 1316, or 1317).<sup>1</sup>

(3) The National Labor Relations Act (29 U.S.C. 151 et seq.).

(4) The Fair Labor Standards Act of 1938 (29 U.S.C. 201 et seq.).

(5) Section 4 or 15 of the Age Discrimination in Employment Act of 1967 (29 U.S.C. 623 or 633a).

(6) Section 501 or 504 of the Rehabilitation Act of 1973 (29 U.S.C. 791 or 794).

(7) Section 510 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1140).

(8) Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.).

(9) The Employee Polygraph Protection Act of 1988 (29 U.S.C. 2001 et seq.).

(10) The Worker Adjustment and Retraining Notification Act (29 U.S.C. 2102 et seq.).

(11) Section 105 of the Family and Medical Leave Act of 1993 (29 U.S.C. 2615).

(12) Chapter 43 of title 38, United States Code (relating to employment and reemployment rights of members of the uniformed services).

(13) Section 1977, 1979, or 1980 of the Revised Statutes (42 U.S.C. 1981, 1983, or 1985).

(14) Section 703, 704, or 717 of the Civil Rights Act of 1964 (42 U.S.C. 2000e-2, 2000e-3, or 2000e-16).

<sup>1</sup> See References in Text note below.

(15) Section 804, 805, 806, 808, or 818 of the Fair Housing Act (42 U.S.C. 3604, 3605, 3606, 3608, or 3617).

(16) Section 102, 202, 302, or 503 of the Americans with Disabilities Act of 1990 (42 U.S.C. 12112, 12132, 12182, or 12203).

(17) Any provision of Federal law (popularly known as whistleblower protection provisions) prohibiting the discharge of an employee, the discrimination against an employee, or any other form of retaliation or reprisal against an employee for asserting rights or taking other actions permitted under Federal law.

(18) Any provision of Federal, State, or local law, or common law claims permitted under Federal, State, or local law—

(i) providing for the enforcement of civil rights, or

(ii) regulating any aspect of the employment relationship, including claims for wages, compensation, or benefits, or prohibiting the discharge of an employee, the discrimination against an employee, or any other form of retaliation or reprisal against an employee for asserting rights or taking other actions permitted by law.

(Aug. 16, 1954, ch. 736, 68A Stat. 17; Pub. L. 87-792, §7(b), Oct. 10, 1962, 76 Stat. 828; Pub. L. 88-272, title II, §213(b), Feb. 26, 1964, 78 Stat. 52; Pub. L. 91-172, title V, §531(b), Dec. 30, 1969, 83 Stat. 655; Pub. L. 93-406, title II, §§2002(a)(2), 2005(c)(9), Sept. 2, 1974, 88 Stat. 959, 992; Pub. L. 93-483, §6(a), Oct. 26, 1974, 88 Stat. 1458; Pub. L. 94-455, title V, §502(a), title XV, §1501(b)(1), title XIX, §1901(a)(8), (9), Oct. 4, 1976, 90 Stat. 1559, 1735, 1765; Pub. L. 95-615, §203(b), Nov. 8, 1978, 92 Stat. 3106; Pub. L. 96-451, title III, §301(b), Oct. 14, 1980, 94 Stat. 1990; Pub. L. 96-608, §3(a), Dec. 28, 1980, 94 Stat. 3551; Pub. L. 97-34, title I, §§103(b), 112(b)(2), title III, §311(h)(1), Aug. 13, 1981, 95 Stat. 187, 195, 282; Pub. L. 97-354, §5(a)(17), Oct. 19, 1982, 96 Stat. 1693; Pub. L. 98-369, div. A, title IV, §491(d)(2), July 18, 1984, 98 Stat. 849; Pub. L. 99-514, title I, §§131(b)(1), 132(b), (c), title III, §301(b)(1), title XVIII, §1875(c)(3), Oct. 22, 1986, 100 Stat. 2113, 2115, 2116, 2217, 2894; Pub. L. 100-485, title VII, §702(a), Oct. 13, 1988, 102 Stat. 2426; Pub. L. 100-647, title I, §1001(b)(3)(A), title VI, §6007(b), Nov. 10, 1988, 102 Stat. 3349, 3687; Pub. L. 101-508, title XI, §11802(e)(1), Nov. 5, 1990, 104 Stat. 1388-530; Pub. L. 102-318, title V, §521(b)(2), July 3, 1992, 106 Stat. 310; Pub. L. 102-486, title XIX, §1913(a)(2), Oct. 24, 1992, 106 Stat. 3019; Pub. L. 103-66, title XIII, §13213(c)(1), Aug. 10, 1993, 107 Stat. 474; Pub. L. 104-188, title I, §1401(b)(4), Aug. 20, 1996, 110 Stat. 1788; Pub. L. 104-191, title III, §301(b), Aug. 21, 1996, 110 Stat. 2048; Pub. L. 105-34, title II, §202(b), title IX, §975(a), Aug. 5, 1997, 111 Stat. 808, 898; Pub. L. 106-554, §1(a)(7) [title II, §202(b)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-629; Pub. L. 107-16, title IV, §431(b), June 7, 2001, 115 Stat. 68; Pub. L. 107-147, title IV, §406(a), (b), Mar. 9, 2002, 116 Stat. 43; Pub. L. 108-121, title I, §109(b), Nov. 11, 2003, 117 Stat. 1341; Pub. L. 108-173, title XII, §1201(b), Dec. 8, 2003, 117 Stat. 2476; Pub. L. 108-311, title III, §307(a), Oct. 4, 2004, 118 Stat. 1179; Pub. L. 108-357, title VII, §703(a), (b), Oct. 22, 2004, 118 Stat. 1546, 1547; Pub. L. 109-135, title IV, §412(q), Dec. 21, 2005, 119 Stat. 2638; Pub. L. 109-432, div. A, title I, §108(a), title IV, §406(a)(3), Dec. 20,

2006, 120 Stat. 2939, 2959; Pub. L. 110-343, div. C, title II, §203(a), Oct. 3, 2008, 122 Stat. 3864; Pub. L. 111-312, title VII, §721(a), Dec. 17, 2010, 124 Stat. 3316; Pub. L. 112-240, title II, §201(a), Jan. 2, 2013, 126 Stat. 2323; Pub. L. 113-295, div. A, title I, §101(a), title II, §221(a)(34)(C), Dec. 19, 2014, 128 Stat. 4012, 4042; Pub. L. 114-113, div. Q, title I, §104(a)-(c), Dec. 18, 2015, 129 Stat. 3045; Pub. L. 115-97, title I, §§11002(d)(1)(J), 11011(b)(1), 11051(b)(2)(A), Dec. 22, 2017, 131 Stat. 2060, 2070, 2089; Pub. L. 115-123, div. D, title II, §41107(a), Feb. 9, 2018, 132 Stat. 158; Pub. L. 115-141, div. T, §101(a)(2)(B), div. U, title IV, §401(a)(31), (32), Mar. 23, 2018, 132 Stat. 1155, 1185, 1186; Pub. L. 116-92, div. A, title XI, §1122(d)(2)(B), Dec. 20, 2019, 133 Stat. 1609; Pub. L. 116-136, div. A, title II, §2204(a), (b), Mar. 27, 2020, 134 Stat. 345; Pub. L. 116-260, div. EE, title I, §104(b)(2)(A), title II, §212(c), Dec. 27, 2020, 134 Stat. 3041, 3068.)

#### 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

Section 208 of the Congressional Accountability Act of 1995, referred to in subsec. (e)(2), was formerly section 207 of the Act prior to renumbering by Pub. L. 116-92, and is classified to section 1317 of Title 2, The Congress. A new section 207 of the Act was enacted by Pub. L. 116-92 and is classified to section 1316b of Title 2. Pub. L. 116-92 amended list of Act sections in subsec. (e)(2) of this section without corresponding amendment of Code citations, see 2019 Amendment note below.

The National Labor Relations Act, referred to in subsec. (e)(3), is act July 5, 1935, ch. 372, 49 Stat. 449, which is classified generally to subchapter II (§151 et seq.) of chapter 7 of Title 29, Labor. For complete classification of this Act to the Code, see section 167 of Title 29 and Tables.

The Fair Labor Standards Act of 1938, referred to in subsec. (e)(4), is act June 25, 1938, ch. 676, 52 Stat. 1060, which is classified generally to chapter 8 (§201 et seq.) of Title 29, Labor. For complete classification of this Act to the Code, see section 201 of Title 29 and Tables.

The Education Amendments of 1972, referred to in subsec. (e)(8), is Pub. L. 92-318, June 23, 1972, 86 Stat. 235. Title IX of the Act, known as the Patsy Takemoto Mink Equal Opportunity in Education Act, is classified principally to chapter 38 (§1681 et seq.) of Title 20, Education. For complete classification of title IX to the Code, see Short Title note set out under section 1681 of Title 20 and Tables.

The Employee Polygraph Protection Act of 1988, referred to in subsec. (e)(9), is Pub. L. 100-347, June 27, 1988, 102 Stat. 646, which is classified generally to chapter 22 (§2001 et seq.) of Title 29, Labor. For complete classification of this Act to the Code, see Short Title note set out under section 2001 of Title 29 and Tables.

The Worker Adjustment and Retraining Notification Act, referred to in subsec. (e)(10), is Pub. L. 100-379, Aug. 4, 1988, 102 Stat. 890, which is classified generally to chapter 23 (§2101 et seq.) of Title 29, Labor. For complete classification of this Act to the Code, see Short Title note set out under section 2101 of Title 29 and Tables.

##### AMENDMENTS

2020—Subsec. (a)(18). Pub. L. 116-260, §104(b)(2)(A), struck out par. (18). Text read as follows: “The deduction allowed by section 222.”

Subsec. (a)(22). Pub. L. 116-260, §212(c)(1), struck out par. (22). Text read as follows: “In the case of taxable

years beginning in 2020, the amount (not to exceed \$300) of qualified charitable contributions made by an eligible individual during the taxable year.”

Pub. L. 116-136, § 2204(a), added par. (22).

Subsec. (f). Pub. L. 116-260, § 212(c)(2), struck out subsec. (f) which defined terms relating to qualified charitable contributions.

Pub. L. 116-136, § 2204(b), added subsec. (f).

2019—Subsec. (e)(2). Pub. L. 116-92 substituted “207, or 208” for “or 207”.

2018—Subsec. (a). Pub. L. 115-141, § 101(a)(2)(B), substituted “Any deduction” for “The deduction” in concluding provisions.

Subsec. (a)(20). Pub. L. 115-141, § 401(a)(31), inserted comma after “United States Code”.

Subsec. (a)(21). Pub. L. 115-123 amended par. (21) generally. Prior to amendment, text read as follows: “Any deduction allowable under this chapter for attorney fees and court costs paid by, or on behalf of, the taxpayer in connection with any award under section 7623(b) (relating to awards to whistleblowers). The preceding sentence shall not apply to any deduction in excess of the amount includible in the taxpayer’s gross income for the taxable year on account of such award.”

Subsec. (e)(1). Pub. L. 115-141, § 401(a)(32), substituted “(42 U.S.C. 2000e-16b)” for “(2 U.S.C. 1202)”.

2017—Subsec. (a). Pub. L. 115-97, § 11011(b)(1), inserted at end of concluding provisions “The deduction allowed by section 199A shall not be treated as a deduction described in any of the preceding paragraphs of this subsection.”

Subsec. (a)(10). Pub. L. 115-97, § 11051(b)(2)(A), struck out par. (10). Text read as follows: “The deduction allowed by section 215.”

Subsec. (d)(3)(B). Pub. L. 115-97, § 11002(d)(1)(J), substituted “for ‘calendar year 2016’ in subparagraph (A)(ii)” for “for ‘calendar year 1992’ in subparagraph (B)”.

2015—Subsec. (a)(2)(D). Pub. L. 114-113, § 104(c), substituted “educator—” for “educator in connection with books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by the eligible educator in the classroom.” and added cls. (i) and (ii).

Pub. L. 114-113, § 104(a), substituted “The deductions” for “In the case of taxable years beginning during 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, or 2014, the deductions”.

Subsec. (d)(3). Pub. L. 114-113, § 104(b), added par. (3).

2014—Subsec. (a)(2)(D). Pub. L. 113-295, § 101(a), substituted “2013, or 2014” for “or 2013”.

Subsec. (a)(14). Pub. L. 113-295, § 221(a)(34)(C), struck out par. (14). Text read as follows: “The deduction allowed by section 179A.”

2013—Subsec. (a)(2)(D). Pub. L. 112-240 substituted “2011, 2012, or 2013” for “or 2011”.

2010—Subsec. (a)(2)(D). Pub. L. 111-312 substituted “2009, 2010, or 2011” for “or 2009”.

2008—Subsec. (a)(2)(D). Pub. L. 110-343 substituted “2007, 2008, or 2009” for “or 2007”.

2006—Subsec. (a)(2)(D). Pub. L. 109-432, § 108(a), substituted “2005, 2006, or 2007” for “or 2005”.

Subsec. (a)(21). Pub. L. 109-432, § 406(a)(3), added par. (21).

2005—Subsec. (a)(19), (20). Pub. L. 109-135, § 412(q)(1), redesignated par. (19) relating to costs involving discrimination suits, etc., as par. (20) and moved to follow par. (19) relating to health savings accounts.

Subsec. (e). Pub. L. 109-135, § 412(q)(2), substituted “subsection (a)(20)” for “subsection (a)(19)” in introductory provisions.

2004—Subsec. (a)(2)(D). Pub. L. 108-311 substituted “, 2003, 2004, or 2005” for “or 2003”.

Subsec. (a)(19). Pub. L. 108-357, § 703(a), added par. (19) relating to costs involving discrimination suits, etc.

Subsec. (e). Pub. L. 108-357, § 703(b), added subsec. (e).

2003—Subsec. (a)(2)(E). Pub. L. 108-121 added subpar. (E).

Subsec. (a)(19). Pub. L. 108-173 added par. (19).

2002—Subsec. (a)(2)(D). Pub. L. 107-147, § 406(a), added subpar. (D).

Subsec. (d). Pub. L. 107-147, § 406(b), added subsec. (d).

2001—Subsec. (a)(18). Pub. L. 107-16 added par. (18).

2000—Subsec. (a)(16). Pub. L. 106-554 amended heading and text of par. (16) generally. Prior to amendment, text read as follows: “The deduction allowed by section 220.”

1997—Subsec. (a)(2)(C). Pub. L. 105-34, § 975(a), added subpar. (C).

Subsec. (a)(17). Pub. L. 105-34, § 202(b), added par. (17).

1996—Subsec. (a)(8). Pub. L. 104-188 struck out par. (8) which read as follows: “CERTAIN PORTION OF LUMP-SUM DISTRIBUTIONS FROM PENSION PLANS TAXED UNDER SECTION 402(D).—The deduction allowed by section 402(d)(3).”

Subsec. (a)(16). Pub. L. 104-191 added par. (16).

1993—Subsec. (a)(15). Pub. L. 103-66 added par. (15).

1992—Subsec. (a)(8). Pub. L. 102-318 substituted “402(d)” for “402(e)” in heading and in text.

Subsec. (a)(14). Pub. L. 102-486 added par. (14).

1990—Subsec. (a)(13). Pub. L. 101-508, § 11802(e)(1), amended par. (13) generally. Prior to amendment, par. (13) read as follows: “The deduction allowed by section 220.”

1988—Subsec. (a)(2)(A). Pub. L. 100-647, § 1001(b)(3)(A), inserted at end “The fact that the reimbursement may be provided by a third party shall not be determinative of whether or not the preceding sentence applies.”

Subsec. (a)(13). Pub. L. 100-647, § 6007(b), added par. (13).

Subsec. (c). Pub. L. 100-485 added subsec. (c).

1986—Subsec. (a). Pub. L. 99-514, § 132(b)(2)(A), designated existing provisions as subsec. (a) and added heading.

Subsec. (a)(2). Pub. L. 99-514, § 132(b)(1), amended par. (2) generally, substituting “Certain trade” for “Trade” in heading and inserting “of employees” in subpar. (A) heading, substituting provision relating to deduction of certain expenses of performing artists for provision relating to deduction of expenses for travel away from home in subpar. (B), and striking out subpar. (C) relating to deduction of travel expenses and subpar. (D) relating to deduction of expenses of outside salesmen.

Subsec. (a)(3) to (5). Pub. L. 99-514, § 301(b)(1), redesignated pars. (4) to (6) as (3) to (5), respectively, and struck out former par. (3) which related to long-term capital gains and read as follows: “The deduction allowed by section 1202.”

Subsec. (a)(6). Pub. L. 99-514, § 301(b)(1), redesignated par. (7) as (6). Former par. (6) redesignated (5).

Pub. L. 99-514, § 1875(c)(3), struck out “to the extent attributable to contributions made on behalf of such individual” after “section 404”.

Subsec. (a)(7). Pub. L. 99-514, § 301(b)(1), redesignated par. (10) as (7). Former par. (7) redesignated (6).

Subsec. (a)(8). Pub. L. 99-514, § 301(b)(1), redesignated par. (11) as (8). Former par. (8) struck out.

Pub. L. 99-514, § 132(c), struck out par. (8) which related to moving expense deduction and read as follows: “The deduction allowed by section 217.”

Subsec. (a)(9) to (15). Pub. L. 99-514, § 301(b)(1), redesignated pars. (12) to (15) as (9) to (12), respectively. Former pars. (10) and (11) redesignated (7) and (8), respectively.

Subsec. (a)(16). Pub. L. 99-514, § 131(b)(1), struck out par. (16) which related to deduction for two-earner married couples and read as follows: “The deduction allowed by section 221.”

Subsec. (b). Pub. L. 99-514, § 132(b)(2)(B), added subsec. (b).

1984—Par. (7). Pub. L. 98-369, § 491(d)(2), substituted “and annuity” for “annuity, and bond purchase” in heading, and substituted “the deduction allowed by section 404” for “the deductions allowed by section 404 and section 405(c)” in text.

1983—Par. (9). Pub. L. 97-354 repealed par. (9) relating to the deduction allowed by section 1379(b)(3).

1981—Par. (10). Pub. L. 97-34, § 311(h)(1), struck out “and the deduction allowed by section 220 (relating to

retirement savings for certain married individuals)” after “retirement savings”.

Par. (14). Pub. L. 97-34, §112(b)(2), redesignated par. (15) as (14). Former par. (14), relating to deduction for certain expenses of living abroad, was struck out.

Par. (15). Pub. L. 97-34, §112(b)(2), redesignated par. (16) as (15). Former par. (15) redesignated (14).

Par. (16). Pub. L. 97-34, §§103(b), 112(b)(2), added par. (16). Former par. (16) redesignated (15).

1980—Par. (15). Pub. L. 96-451 added par. (15).

Par. (16). Pub. L. 96-608 added par. (16).

1978—Par. (14). Pub. L. 95-615 added par. (14).

1976—Par. (10). Pub. L. 94-455, §1501(b)(1), inserted reference to the deduction allowed by section 220 (relating to retirement savings for certain married individuals).

Pars. (11), (12). Pub. L. 94-455, §1901(a)(8), (9), redesignated par. (11) relating to penalties forfeited because of premature withdrawal of funds from time savings accounts or deposits, as par. (12), and substituted “trade or business, to the extent” for “trade or business to the extent”.

Par. (13). Pub. L. 94-455, §502(a), added par. (13).

1974—Par. (10). Pub. L. 93-406, §2002(a)(2), added par. (10).

Par. (11). Pub. L. 93-483 added par. (11) relating to penalties forfeited because of premature withdrawal of funds from time savings accounts or deposits. Another par. (11) relating to certain portions of lump-sum distributions from pension plans taxed under section 402(e) of this title, was added by Pub. L. 93-406, §2005(c)(9).

1969—Par. (9). Pub. L. 91-172 added par. (9).

1964—Par. (8). Pub. L. 88-272 added par. (8).

1962—Par. (7). Pub. L. 87-792 added par. (7).

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2020 AMENDMENT

Amendment by section 104(b)(2)(A) of Pub. L. 116-260 applicable to taxable years beginning after Dec. 31, 2020, see section 104(c) of div. EE of Pub. L. 116-260, set out as a note under section 25A of this title.

Pub. L. 116-260, div. EE, title II, §212(d), Dec. 27, 2020, 134 Stat. 3068, provided that: “The amendments made by this section [amending this section and sections 63, 170, 6662, and 6751 of this title] shall apply to taxable years beginning after December 31, 2020.”

Pub. L. 116-136, div. A, title II, §2204(c), Mar. 27, 2020, 134 Stat. 345, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2019.”

##### EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-141, div. T, §101(d), Mar. 23, 2018, 132 Stat. 1157, provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section, sections 63, 172, 199A, 613, and 6662 of this title, and provisions set out as a note under section 74 of this title] shall take effect as if included in section 11011 of Public Law 115-97.

“(2) APPLICATION OF SECTION 199 TO CERTAIN QUALIFIED PAYMENTS PAID AFTER 2017.—The amendment made by subsection (c) [amending provisions set out as a note under section 74 of this title] shall take effect as if included in section 13305 of Public Law 115-97.”

Pub. L. 115-123, div. D, title II, §41107(b), Feb. 9, 2018, 132 Stat. 158, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2017.”

##### EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by section 11002(d)(1)(J) 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.

Pub. L. 115-97, title I, §11011(e), Dec. 22, 2017, 131 Stat. 2071, provided that: “The amendments made by this section [enacting section 199A of this title and amending this section and sections 63, 170, 172, 246, 613, 613A,

3402, and 6662 of this title] shall apply to taxable years beginning after December 31, 2017.”

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

##### EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title I, §104(d), Dec. 18, 2015, 129 Stat. 3046, provided that:

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

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

##### EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113-295, div. A, title I, §101(b), Dec. 19, 2014, 128 Stat. 4013, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2013.”

Amendment by section 221(a)(34)(C) 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, §201(b), Jan. 2, 2013, 126 Stat. 2323, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2011.”

##### EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-312, title VII, §721(b), Dec. 17, 2010, 124 Stat. 3316, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2009.”

##### EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-343, div. C, title II, §203(b), Oct. 3, 2008, 122 Stat. 3864, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 2007.”

##### EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title I, §108(b), Dec. 20, 2006, 120 Stat. 2939, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2005.”

Pub. L. 109-432, div. A, title IV, §406(d), Dec. 20, 2006, 120 Stat. 2960, provided that: “The amendments made by subsection (a) [amending this section and sections 7443A and 7623 of this title] shall apply to information provided on or after the date of the enactment of this Act [Dec. 20, 2006].”

##### EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VII, §703(c), Oct. 22, 2004, 118 Stat. 1548, provided that: “The amendments made by this section [amending this section] shall apply to fees and costs paid after the date of the enactment of this Act [Oct. 22, 2004] with respect to any judgment or settlement occurring after such date.”

Pub. L. 108-311, title III, §307(b), Oct. 4, 2004, 118 Stat. 1179, provided that: “The amendment made by subsection (a) [amending this section] shall apply to expenses paid or incurred in taxable years beginning after December 31, 2003.”

##### EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-173, title XII, §1201(k), Dec. 8, 2003, 117 Stat. 2479, provided that: “The amendments made by

this section [enacting sections 223 and 4980G of this title, amending this section and sections 106, 125, 220, 848, 3231, 3306, 3401, 4973, 4975, 6051, and 6693 of this title, and renumbering former section 223 of this title as 224] shall apply to taxable years beginning after December 31, 2003.”

Pub. L. 108-121, title I, §109(c), Nov. 11, 2003, 117 Stat. 1342, provided that: “The amendments made by this section [amending this section and section 162 of this title] shall apply to amounts paid or incurred in taxable years beginning after December 31, 2002.”

#### EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-147, title IV, §406(c), Mar. 9, 2002, 116 Stat. 44, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2001.”

#### EFFECTIVE DATE OF 2001 AMENDMENT

Pub. L. 107-16, title IV, §431(d), June 7, 2001, 115 Stat. 69, provided that: “The amendments made by this section [enacting section 222 of this title, amending this section and sections 86, 135, 137, 219, 221, and 469 of this title, and renumbering former section 222 of this title as 223] shall apply to payments made in taxable years beginning after December 31, 2001.”

#### EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title II, §202(e), Aug. 5, 1997, 111 Stat. 809, provided that: “The amendments made by this section [enacting section 221 of this title, amending this section and section 6050S of this title, and renumbering former section 221 of this title as section 222 of this title] shall apply to any qualified education loan (as defined in section 221(e)(1) of the Internal Revenue Code of 1986, as added by this section) incurred on, before, or after the date of the enactment of this Act [Aug. 5, 1997], but only with respect to—

“(1) any loan interest payment due and paid after December 31, 1997, and

“(2) the portion of the 60-month period referred to in section 221(d) of the Internal Revenue Code of 1986 (as added by this section) after December 31, 1997.”

Pub. L. 105-34, title IX, §975(b), Aug. 5, 1997, 111 Stat. 898, provided that: “The amendment made by this section [amending this section] shall apply to expenses paid or incurred in taxable years beginning after December 31, 1986.”

#### EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-191, title III, §301(j), Aug. 21, 1996, 110 Stat. 2052, provided that: “The amendments made by this section [enacting sections 220 and 4980E of this title, amending this section and sections 106, 125, 848, 3231, 3306, 3401, 4973, 4975, 6051, and 6693 of this title, and renumbering section 220 of this title as section 221] shall apply to taxable years beginning after December 31, 1996.”

Amendment by Pub. L. 104-188 applicable to taxable years beginning after Dec. 31, 1999, with retention of certain transition rules, see section 1401(c) of Pub. L. 104-188, set out as a note under section 402 of this title.

#### EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-66, title XIII, §13213(e), Aug. 10, 1993, 107 Stat. 475, provided that: “The amendments made by this section [amending this section and sections 67, 82, 132, 217, 1001, 1016, and 4977 of this title] shall apply to expenses incurred after December 31, 1993; except that the amendments made by subsection (d) [amending sections 82, 132, and 4977 of this title] shall apply to reimbursements or other payments in respect of expenses incurred after such date.”

#### EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-486 applicable to property placed in service after June 30, 1993, see section 1913(c) of Pub. L. 102-486, set out as a note under section 53 of this title.

Amendment by Pub. L. 102-318 applicable to distributions after Dec. 31, 1992, see section 521(e) of Pub. L. 102-318, set out as a note under section 402 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 1001(b)(3)(A) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Pub. L. 100-647, title VI, §6007(d), Nov. 10, 1988, 102 Stat. 3687, provided that: “The amendments made by this section [enacting section 220 of this title, amending this section, and renumbering former section 220 of this title as section 221 of this title] shall apply as if included in the amendments made by section 132 of the Tax Reform Act of 1986 [Pub. L. 99-514].”

Pub. L. 100-485, title VII, §702(b), Oct. 13, 1988, 102 Stat. 2426, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 1988.”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by sections 131(b)(1) and 132(b), (c) 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.

Pub. L. 99-514, title III, §301(c), Oct. 22, 1986, 100 Stat. 2218, provided that: “The amendments made by this section [amending this section and sections 170, 172, 219, 220, 223, 642, 643, 691, 871, 1211, 1212, and 1402 of this title and repealing section 1202 of this title] shall apply to taxable years beginning after December 31, 1986.”

Pub. L. 99-514, title XVIII, §1875(c)(12), Oct. 22, 1986, 100 Stat. 2895, provided that: “The amendments made by paragraphs (3), (4), and (6) [amending this section and sections 219 and 408 of this title] shall take effect as if included in the amendments made by section 238 of the Tax Equity and Fiscal Responsibility Act of 1982 [section 238 of Pub. L. 97-248, see section 241 of Pub. L. 97-248, set out as an Effective Date note under section 416 of this title].”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, §491(f)(1), July 18, 1984, 98 Stat. 853, provided that: “The amendments and repeals made by subsections (a), (b), and (d) [amending this section, sections 55, 72, 172, 219, 402, 403, 406, 407, 408, 412, 414, 415, 457, 2039, 2517, 3121, 3306, 3401, 4972, 4973, 4975, 6047, 6058, 6104, 6652, 7207, 7476, and 7701 of this title, section 3107 of Title 31, Money and Finance, and section 409 of Title 42, The Public Health and Welfare, and repealing sections 405 and 409 of this title] shall apply to obligations issued after December 31, 1983.”

#### EFFECTIVE DATE OF 1983 AMENDMENT

Par. (9) as in effect before date of repeal by Pub. L. 97-354 to remain in effect for years beginning before Jan. 1, 1984, see section 6(b)(1) of Pub. L. 97-354, set out as an Effective Date note under section 3761 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title I, §103(d), Aug. 13, 1981, 95 Stat. 188, provided that: “The amendments made by this section [enacting section 219 of this title and amending this section and sections 85 and 105 of this title] shall apply to taxable years beginning after December 31, 1981.”

Amendment by sections 112(b)(2) and 311(h)(1) of Pub. L. 97-34 applicable to taxable years beginning after Dec. 31, 1981, see sections 115 and 311(i)(1) of Pub. L. 97-34, set out as notes under sections 911 and 219, respectively, of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENT

Pub. L. 96-608, §3(b), Dec. 28, 1980, 94 Stat. 3551, provided that: “The amendment made by subsection (a)

[amending this section] shall apply to repayments made in taxable years beginning after the date of the enactment of this Act [Dec. 28, 1980].”

Amendment by Pub. L. 96-451 applicable with respect to additions to capital account made after Dec. 31, 1979, see section 301(d) of Pub. L. 96-451, set out as an Effective Date note under section 194 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT; ELECTION OF PRIOR LAW

Amendment by Pub. L. 95-615 applicable to taxable years beginning after Dec. 31, 1977, with provision for election of prior law, see section 209 of Pub. L. 95-615, set out as a note under section 911 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title V, §502(c), Oct. 4, 1976, 90 Stat. 1559, provided that: “The amendments made by this section [amending this section and section 3402 of this title] shall apply to taxable years beginning after December 31, 1976.”

Pub. L. 94-455, title XV, §1501(d), Oct. 4, 1976, 90 Stat. 1737, provided that: “The amendments made by this section [enacting section 220 of this title, amending this section and sections 219, 408, 409, 3401, 4973, and 6047 of this title, and renumbering former section 220 as 221 of this title], other than the amendment made by subsection (b)(3), shall apply to taxable years beginning after December 31, 1976. The amendment made by subsection (b)(3) [amending section 415 of this title] shall apply to years beginning after December 31, 1976.”

Amendment by section 1901(a)(8), (9) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

#### EFFECTIVE DATE OF 1974 AMENDMENT

Pub. L. 93-483, §6(b), Oct. 26, 1974, 88 Stat. 1459, provided that: “The amendment made by this section [amending this section] applies to taxable years beginning after December 31, 1972.”

Amendment by section 2002(a)(2) of Pub. L. 93-406 applicable to taxable years beginning after Dec. 31, 1974, see section 2002(i)(1) of Pub. L. 93-406, set out as an Effective Date note under section 219 of this title.

Amendment by section 2005(c)(9) of Pub. L. 93-406 applicable only with respect to distributions or payments made after Dec. 31, 1973, in taxable years beginning after Dec. 31, 1973, see section 2005(d) of Pub. L. 93-406, set out as a note under section 402 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable with respect to taxable years of electing small business corporations beginning after Dec. 31, 1970, see section 531(d) of Pub. L. 91-172, set out as an Effective Date note under section 1379 of this title.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Pub. L. 88-272, title II, §213(d), Feb. 26, 1964, 78 Stat. 52, provided that: “The amendments made by subsections (a) [enacting section 217 and redesignating former section 217 as 218] and (b) [amending this section] shall apply to expenses incurred after December 31, 1963, in taxable years ending after such date. The amendment made by subsection (c) [amending section 3401 of this title] shall apply with respect to remuneration paid after the seventh day following the date of the enactment of this Act [Feb. 26, 1964].”

#### EFFECTIVE DATE OF 1962 AMENDMENT

Amendment by Pub. L. 87-792 applicable to taxable years beginning after Dec. 31, 1962, see section 8 of Pub. L. 87-792, set out as a note under section 22 of this title.

#### REGULATIONS OR GUIDANCE CLARIFYING APPLICATION OF EDUCATOR EXPENSE TAX DEDUCTION

Pub. L. 116-260, div. N, title II, §275, Dec. 27, 2020, 134 Stat. 1978, provided that: “Not later than February 28,

2021, the Secretary of the Treasury (or the Secretary’s delegate) shall by regulation or other guidance clarify that personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of COVID-19 are treated as described in section 62(a)(2)(D)(ii) of the Internal Revenue Code of 1986. Such regulations or other guidance shall apply to expenses paid or incurred after March 12, 2020.”

#### SAVINGS PROVISION

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.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1998

For provisions directing that if any amendments made by subtitle D [§§1401-1465] of title I of Pub. L. 104-188 require an amendment to any plan or annuity contract, such amendment shall not be required to be made before the first day of the first plan year beginning on or after Jan. 1, 1998, see section 1465 of Pub. L. 104-188, set out as a note under section 401 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1994

For provisions directing that if any amendments made by subtitle B [§§521-523] of title V of Pub. L. 102-318 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, 1994, see section 523 of Pub. L. 102-318, set out as a note under section 401 of this title.

#### 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.

#### COMMUTING EXPENSES

Pub. L. 95-427, §2, Oct. 7, 1978, 92 Stat. 996, as amended by Pub. L. 96-167, §2, Dec. 29, 1979, 93 Stat. 1275, provided that with respect to transportation costs paid or incurred after December 31, 1976, and on or before May 31, 1981, the application of sections 62, 162, and 262 and of chapters 21, 23, and 24 of the Internal Revenue Code of 1954 [now 1986] to transportation expenses in traveling between a taxpayer’s residence and place of work be determined without regard to Revenue Ruling 76-453 or any other regulation, ruling, or decision reaching the same or similar result, and with full regard to the rules in effect before that Revenue Ruling.

Pub. L. 95-615, §2, Nov. 8, 1978, 92 Stat. 3097, provided that with respect to transportation costs paid or incurred after Dec. 31, 1976, and before Apr. 30, 1978, the application of sections 62, 162, and 262 and chapters 21, 23, and 24 of the Internal Revenue Code of 1954 [now 1986] to transportation expenses in traveling between a taxpayer’s residence and place of work be determined without regard to Revenue Ruling 76-453 or any other regulation, ruling or decision reaching the same or similar result, and with full regard to the rules in effect before that Revenue Ruling, and ceased to have effect on the day after Nov. 8, 1978 pursuant to section 210(a) of that Act.

**§ 63. Taxable income defined****(a) In general**

Except as provided in subsection (b), for purposes of this subtitle, the term “taxable income” means gross income minus the deductions allowed by this chapter (other than the standard deduction).

**(b) Individuals who do not itemize their deductions**

In the case of an individual who does not elect to itemize his deductions for the taxable year, for purposes of this subtitle, the term “taxable income” means adjusted gross income, minus—

- (1) the standard deduction,
- (2) the deduction for personal exemptions provided in section 151,
- (3) any deduction provided in section 199A, and
- (4) the deduction provided in section 170(p).

**(c) Standard deduction**

For purposes of this subtitle—

**(1) In general**

Except as otherwise provided in this subsection, the term “standard deduction” means the sum of—

- (A) the basic standard deduction, and
- (B) the additional standard deduction.

**(2) Basic standard deduction**

For purposes of paragraph (1), the basic standard deduction is—

- (A) 200 percent of the dollar amount in effect under subparagraph (C) for the taxable year in the case of—
  - (i) a joint return, or
  - (ii) a surviving spouse (as defined in section 2(a)),
- (B) \$4,400 in the case of a head of household (as defined in section 2(b)), or
- (C) \$3,000 in any other case.

**(3) Additional standard deduction for aged and blind**

For purposes of paragraph (1), the additional standard deduction is the sum of each additional amount to which the taxpayer is entitled under subsection (f).

**(4) Adjustments for inflation**

In the case of any taxable year beginning in a calendar year after 1988, each dollar amount contained in paragraph (2)(B), (2)(C), or (5) or subsection (f) shall be increased by an amount equal to—

- (A) such dollar amount, multiplied by
- (B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting for “calendar year 2016” in subparagraph (A)(ii) thereof—
  - (i) “calendar year 1987” in the case of the dollar amounts contained in paragraph (2)(B), (2)(C), or (5)(A) or subsection (f), and
  - (ii) “calendar year 1997” in the case of the dollar amount contained in paragraph (5)(B).

**(5) Limitation on basic standard deduction in the case of certain dependents**

In the case of an individual with respect to whom a deduction under section 151 is allow-

able to another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, the basic standard deduction applicable to such individual for such individual’s taxable year shall not exceed the greater of—

- (A) \$500, or
- (B) the sum of \$250 and such individual’s earned income.

**(6) Certain individuals, etc., not eligible for standard deduction**

In the case of—

- (A) a married individual filing a separate return where either spouse itemizes deductions,
- (B) a nonresident alien individual,
- (C) an individual making a return under section 443(a)(1) for a period of less than 12 months on account of a change in his annual accounting period, or
- (D) an estate or trust, common trust fund, or partnership,

the standard deduction shall be zero.

**(7) Special rules for taxable years 2018 through 2025**

In the case of a taxable year beginning after December 31, 2017, and before January 1, 2026—

**(A) Increase in standard deduction**

Paragraph (2) shall be applied—

- (i) by substituting “\$18,000” for “\$4,400” in subparagraph (B), and
- (ii) by substituting “\$12,000” for “\$3,000” in subparagraph (C).

**(B) Adjustment for inflation****(i) In general**

Paragraph (4) shall not apply to the dollar amounts contained in paragraphs (2)(B) and (2)(C).

**(ii) Adjustment of increased amounts**

In the case of a taxable year beginning after 2018, the \$18,000 and \$12,000 amounts in subparagraph (A) shall each be increased by an amount equal to—

- (I) such dollar amount, multiplied by
- (II) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting “2017” for “2016” in subparagraph (A)(ii) thereof.

If any increase under this clause is not a multiple of \$50, such increase shall be rounded to the next lowest multiple of \$50.

**(d) Itemized deductions**

For purposes of this subtitle, the term “itemized deductions” means the deductions allowable under this chapter other than—

- (1) the deductions allowable in arriving at adjusted gross income, and
- (2) any deduction referred to in any paragraph of subsection (b).

**(e) Election to itemize****(1) In general**

Unless an individual makes an election under this subsection for the taxable year, no