

as a change in a rate of tax for purposes [of] section 15 of the Internal Revenue Code of 1986.”

#### COORDINATION OF 1986 AMENDMENT WITH SECTION 15

Pub. L. 99-514, §3(b), Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), for purposes of section 15 of the Internal Revenue Code of 1986, no amendment or repeal made by this Act [see Tables for classification] shall be treated as a change in the rate of a tax imposed by chapter 1 of such Code.

“(2) EXCEPTION.—Paragraph (1) shall not apply to the amendment made by section 601 [amending section 11 of this title] (relating to corporate rate reductions).”

### PART IV—CREDITS AGAINST TAX

#### Subpart

- A. Nonrefundable personal credits.
- B. Other credits.
- C. Refundable credits.
- D. Business-related credits.
- E. Rules for computing investment credit.
- F. Rules for computing work opportunity credit.
- G. Credit against regular tax for prior year minimum tax liability.<sup>1</sup>
- H. Nonrefundable credit to holders of clean renewable energy bonds.
- I. Qualified tax credit bonds.
- J. Build America bonds.

#### AMENDMENTS

2009—Pub. L. 111-5, div. B, title I, §1531(c)(6), Feb. 17, 2009, 123 Stat. 360, added item for subpart J.

2008—Pub. L. 110-234, title XV, §15316(c)(5), May 22, 2008, 122 Stat. 1511, and Pub. L. 110-246, title XV, §15316(c)(5), June 18, 2008, 122 Stat. 2273, made identical amendments, adding items for subparts H and I and striking out item for former subpart H “Nonrefundable credit to holders of certain bonds”. The amendment by Pub. L. 110-234 was repealed by Pub. L. 110-246, §4(a), June 18, 2008, 122 Stat. 1664.

2005—Pub. L. 109-58, title XIII, §1303(c)(1), Aug. 8, 2005, 119 Stat. 996, added item for subpart H.

1996—Pub. L. 104-188, title I, §§1201(e)(3), 1601(b)(2)(F)(ii), Aug. 20, 1996, 110 Stat. 1772, 1833, substituted “Other credits” for “Foreign tax credit, etc.” in item for subpart B and “work opportunity credit” for “targeted jobs credit” in item for subpart F.

1990—Pub. L. 101-508, title XI, §11813(b)(26), Nov. 5, 1990, 104 Stat. 1388-555, substituted “Rules for computing investment credit” for “Rules for computing credit for investment in certain depreciable property” in item for subpart E.

1984—Pub. L. 98-369, div. A, title IV, §§471(a), 474(n)(3), July 18, 1984, 98 Stat. 825, 834, substituted “Nonrefundable personal credits” for “Credits allowable” in item for subpart A, “Foreign tax credit, etc” for “Rules for computing credit for investment in certain depreciable property” in item for subpart B, “Refundable credits” for “Rules for computing credit for expense of work incentive programs” in item for subpart C, and “Business-related credits” for “Rules for computing credit for employment of certain new employees” in item for subpart D, and added items for subparts E and F.

1977—Pub. L. 95-30, title II, §202(d)(1)(B), May 23, 1977, 91 Stat. 147, added subpart D.

1971—Pub. L. 92-178, title VI, §601(c)(1), Dec. 10, 1971, 85 Stat. 557, added subpart C.

#### SUBPART A—NONREFUNDABLE PERSONAL CREDITS

#### Sec.

- 21. Expenses for household and dependent care services necessary for gainful employment.

<sup>1</sup>Editorially supplied. Subpart G of part IV added by Pub. L. 99-514 without corresponding amendment of part analysis.

#### Sec.

- 22. Credit for the elderly and the permanently and totally disabled.
- 23. Adoption expenses.
- 24. Child tax credit.
- 25. Interest on certain home mortgages.
- 25A. Hope and Lifetime Learning credits.
- 25B. Elective deferrals and IRA contributions by certain individuals.
- 25C. Nonbusiness energy property.
- 25D. Residential energy efficient property.
- 26. Limitation based on tax liability; definition of tax liability.

#### AMENDMENTS

2010—Pub. L. 111-148, title X, §10909(b)(2)(O), (c), Mar. 23, 2010, 124 Stat. 1023, as amended by Pub. L. 111-312, title I, §101(b)(1), Dec. 17, 2010, 124 Stat. 3298, temporarily struck out item 23 “Adoption expenses”. See Effective and Termination Dates of 2010 Amendment note set out under section 1 of this title.

2005—Pub. L. 109-58, title XIII, §§1333(b)(2), 1335(b)(5), Aug. 8, 2005, 119 Stat. 1030, 1036, added items 25C and 25D.

2001—Pub. L. 107-16, title VI, §618(c), June 7, 2001, 115 Stat. 108, added item 25B.

1998—Pub. L. 105-206, title VI, §6004(a)(1), July 22, 1998, 112 Stat. 792, substituted “Hope and Lifetime Learning credits” for “Higher education tuition and related expenses” in item 25A.

1997—Pub. L. 105-34, title I, §101(d)(3), title II, §201(e), Aug. 5, 1997, 111 Stat. 799, 806, added items 24 and 25A.

1996—Pub. L. 104-188, title I, §1807(c)(6), Aug. 20, 1996, 110 Stat. 1902, added item 23.

1990—Pub. L. 101-508, title XI, §11801(b)(1), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 23 “Residential energy credit”.

1986—Pub. L. 99-514, title I, §112(b)(5), Oct. 22, 1986, 100 Stat. 2109, struck out item 24 “Contributions to candidates for public office”.

1984—Pub. L. 98-369, div. A, title IV, §§471(b), 612(f), July 18, 1984, 98 Stat. 826, 913, substituted “Nonrefundable Personal Credits” for “Credits Allowable” as subpart A heading, struck out analysis of sections 31 through 45 formerly comprising subpart A, and inserted a new analysis of sections consisting of items 21 (formerly 44A), 22 (formerly 37), 23 (formerly 44C), 24 (formerly 41), and 25 and 26 (newly enacted).

1983—Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

Pub. L. 98-21, title I, §122(c)(7), Apr. 20, 1983, 97 Stat. 87, inserted “and the permanently and totally disabled” to item 37.

Pub. L. 97-424, title V, §515(b)(6)(D), Jan. 6, 1983, 96 Stat. 2181, substituted “and special fuels” for “, special fuels, and lubricating oil” after “gasoline” in item 39.

Pub. L. 97-414, §4(c)(1), Jan. 4, 1983, 96 Stat. 2056, added item 44H.

1982—Pub. L. 97-248, title III, §§307(b)(3), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, item 31 is amended to read “Tax withheld on wages, interest, dividends, and patronage dividends”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-34, title II, §221(c)(2), title III, §331(e)(2), Aug. 13, 1981, 95 Stat. 247, 295, added items 44F and 44G.

1980—Pub. L. 96-223, title II, §§231(b)(1), 232(b)(3)(B), Apr. 2, 1980, 94 Stat. 272, 276, added items 44D and 44E.

1978—Pub. L. 95-618, title I, §101(b)(1), Nov. 9, 1978, 92 Stat. 3179, added item 44C.

1977—Pub. L. 95-30, title I, §101(e)(1), title II, §202(d)(1)(A), May 23, 1977, 91 Stat. 134, 147, added item