

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).

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 1111(d)(1) of Pub. L. 101-508 applicable to taxable years beginning after Dec. 31, 1990, see section 1111(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.

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. Alimony, etc., payments

(a) General rule

In the case of an individual, there shall be allowed as a deduction an amount equal to the ali-