

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. P, title III, §305(b), Dec. 18, 2015, 129 Stat. 3040, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2015.”

Pub. L. 114-113, div. Q, title I, §170(b), Dec. 18, 2015, 129 Stat. 3069, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2014.”

EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113-295, div. A, title I, §130(b), Dec. 19, 2014, 128 Stat. 4018, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2013.”

Pub. L. 113-295, div. A, title II, §219(d), Dec. 19, 2014, 128 Stat. 4035, provided that: “The amendments made by this section [amending this section, section 904 of this title, and provisions set out as a note under section 114 of this title] shall take effect as if included in the provision of the American Jobs Creation Act of 2004 [Pub. L. 108-357] to which they relate.”

Amendment by section 221(a)(37) 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 III, §318(b), Jan. 2, 2013, 126 Stat. 2331, provided that: “The amendments 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, §746(b), Dec. 17, 2010, 124 Stat. 3320, provided that: “The amendments 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. B, title IV, §401(c), Oct. 3, 2008, 122 Stat. 3851, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2008.”

Pub. L. 110-343, div. C, title III, §312(b), Oct. 3, 2008, 122 Stat. 3869, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after December 31, 2007.”

Amendment by section 502(c) of Pub. L. 110-343 applicable to taxable years beginning after Dec. 31, 2007, see section 502(e)(2) of Pub. L. 110-343, set out as a note under section 181 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title IV, §401(b), Dec. 20, 2006, 120 Stat. 2953, provided that: “The amendments made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 2005.”

Pub. L. 109-222, title V, §514(c), May 17, 2006, 120 Stat. 367, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [May 17, 2006].”

EFFECTIVE DATE OF 2005 AMENDMENT

Amendments by Pub. L. 109-135 effective as if included in the provisions of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which they relate, see section 403(nn) of Pub. L. 109-135, set out as a note under section 26 of this title.

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2004, subject to transition rule, see section 102(e) of Pub. L. 108-357, as amended, set out as an Effective Date of 2004 Amendments note under section 56 of this title.

PART VII—ADDITIONAL ITEMIZED DEDUCTIONS FOR INDIVIDUALS

Sec.

- 211. Allowance of deductions.
- 212. Expenses for production of income.
- 213. Medical, dental, etc., expenses.
- [214. Repealed.]
- 215. Alimony, etc., payments.
- 216. Deduction of taxes, interest, and business depreciation by cooperative housing corporation tenant-stockholder.
- 217. Moving expenses.
- [218. Repealed.]
- 219. Retirement savings.
- 220. Archer MSAs.
- 221. Interest on education loans.
- 222. Qualified tuition and related expenses.
- 223. Health savings accounts.
- 224. Cross reference.

AMENDMENTS

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 ten-