

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, §4(d), Sept. 2, 1958, 72 Stat. 1607, provided that: "The amendment made by subsection (b) [amending this section] shall apply with respect to taxable years beginning after December 31, 1957."

#### EFFECTIVE DATE OF 1955 AMENDMENT

Act Aug. 9, 1955, ch. 693, §3(b), 69 Stat. 626, provided that: "The amendment made by section 2 of this Act [amending this section] shall apply with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954."

### § 153. Cross references

(1) For deductions of estates and trusts, in lieu of the exemptions under section 151, see section 642(b).

(2) For exemptions of nonresident aliens, see section 873(b)(3).

(3) For determination of marital status, see section 7703.

(Aug. 16, 1954, ch. 736, 68A Stat. 45, §154; Pub. L. 89-809, title I, §103(c)(2), Nov. 13, 1966, 80 Stat. 1551; renumbered §153 and amended Pub. L. 94-455, title XIX, §1901(b)(7)(A)(i), (C), Oct. 4, 1976, 90 Stat. 1794; Pub. L. 99-514, title XII, §1272(d)(7), title XIII, §1301(j)(8), Oct. 22, 1986, 100 Stat. 2594, 2658; Pub. L. 108-311, title II, §207(14), Oct. 4, 2004, 118 Stat. 1177.)

#### PRIOR PROVISIONS

A prior section 153, act Aug. 16, 1954, ch. 736, 68A Stat. 45, related to determination of marital status, prior to repeal by Pub. L. 94-455, title XIX, §1901(b)(7)(A)(i), (d), Oct. 4, 1976, 90 Stat. 1794, 1803, applicable with respect to taxable years beginning after Dec. 31, 1976. See section 143 of this title.

#### AMENDMENTS

2004—Pars. (1) to (4). Pub. L. 108-311 redesignated pars. (2) to (4) as (1) to (3), respectively, and struck out former par. (1) which read as follows: "For definitions of 'husband' and 'wife', as used in section 152(b)(4), see section 7701(a)(17)."

1986—Par. (4). Pub. L. 99-514, §1272(d)(7), redesignated par. (5) as (4) and struck out former par. (4) which read as follows: "For exemptions of citizens deriving income mainly from sources within possessions of the United States, see section 931(e)."

Par. (5). Pub. L. 99-514, §1272(d)(7), redesignated par. (5) as (4).

Pub. L. 99-514, §1301(j)(8), substituted "section 7703" for "section 143".

1976—Par. (5). Pub. L. 94-455, §1901(b)(7)(C), added par. (5).

1966—Par. (3). Pub. L. 89-809 substituted "873(b)(3)" for "873(d)".

#### 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 1986 AMENDMENT

Amendment by section 1272(d)(7) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 1277 of Pub. L. 99-514, set out as a note under section 931 of this title.

Amendment by section 1301(j)(8) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by 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 1966 AMENDMENT

Amendment by Pub. L. 89-809 applicable with respect to taxable years beginning after Dec. 31, 1966, see section 103(n)(1) of Pub. L. 89-809, set out as a note under section 871 of this title.

### PART VI—ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS

Sec.	
161.	Allowance of deductions.
162.	Trade or business expenses.
163.	Interest.
164.	Taxes.
165.	Losses.
166.	Bad debts.
167.	Depreciation.
168.	Accelerated cost recovery system.
169.	Amortization of pollution control facilities.
170.	Charitable, etc., contributions and gifts.
171.	Amortizable bond premium.
172.	Net operating loss deduction.
173.	Circulation expenditures.
174.	Research and experimental expenditures.
175.	Soil and water conservation expenditures; endangered species recovery expenditures.
176.	Payments with respect to employees of certain foreign corporations.
[177.	Repealed.]
178.	Amortization of cost of acquiring a lease.
179.	Election to expense certain depreciable business assets.
[179A.	Repealed.]
179B.	Deduction for capital costs incurred in complying with Environmental Protection Agency sulfur regulations.
179C.	Election to expense certain refineries.
179D.	Energy efficient commercial buildings deduction.
179E.	Election to expense advanced mine safety equipment.
180.	Expenditures by farmers for fertilizer, etc.
181.	Treatment of certain qualified film and television and live theatrical productions.
[182.	Repealed.]
183.	Activities not engaged in for profit.
[184, 185.	Repealed.]
186.	Recoveries of damages for antitrust violations, etc.
[187 to 189.	Repealed.]
190.	Expenditures to remove architectural and transportation barriers to the handicapped and elderly.
191.	Amortization of certain rehabilitation expenditures for certified historic structures. <sup>1</sup>
192.	Contributions to black lung benefit trust.
193.	Tertiary injectants.
194.	Treatment of reforestation expenditures.
194A.	Contributions to employer liability trusts.
195.	Start-up expenditures.
196.	Deduction for certain unused business credits.
197.	Amortization of goodwill and certain other intangibles.
198.	Expensing of environmental remediation costs.
[198A, 199.	Repealed.]
199A.	Qualified business income.

#### AMENDMENT OF ANALYSIS

*Pub. L. 115-97, title I, §13206(c), (e), Dec. 22, 2017, 131 Stat. 2112, 2113, provided that, applica-*

<sup>1</sup> Section 191 was repealed by Pub. L. 97-34 without corresponding amendment of part analysis.