

tion 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	Repealed.]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	Repealed.]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	Repealed.]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	Repealed.]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	Repealed.]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. ¹
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	Repealed.]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, applicable to amounts paid or incurred in taxable years beginning after Dec. 31, 2021, this analysis is amended by striking item 174 and inserting a new item 174 "Amortization of research and experimental expenditures." See 2017 Amendment note below.

AMENDMENTS

2017—Pub. L. 115-97, title I, §§ 11011(d)(6), 13305(a), Dec. 22, 2017, 131 Stat. 2071, 2126, struck out item 199 "Income

attributable to domestic production activities" and added item 199A.

Pub. L. 115-97, title I, § 13206(c), Dec. 22, 2017, 131 Stat. 2112, substituted "Amortization of research and experimental expenditures" for "Research and experimental expenditures" in item 174.

2015—Pub. L. 114-113, div. Q, title I, § 169(b)(3), Dec. 18, 2015, 129 Stat. 3068, substituted "Treatment of certain qualified film and television and live theatrical productions" for "Treatment of certain qualified film and television productions" in item 181.

2014—Pub. L. 113-295, div. A, title II, § 221(a)(34)(A), (35), Dec. 19, 2014, 128 Stat. 4042, which directed amendment of table of sections for part VI of subchapter A of this chapter by striking items 179A and 198A, was executed by striking items 179A "Deduction for clean-fuel vehicles and certain refueling property" and 198A "Expensing of Qualified Disaster Expenses" in table of sections for part VI of this subchapter to reflect the probable intent of Congress.

2008—Pub. L. 110-343, div. C, title VII, § 707(b), Oct. 3, 2008, 122 Stat. 3924, added item 198A.

Pub. L. 110-234, title XV, § 15303(a)(2)(C), May 22, 2008, 122 Stat. 1501, and Pub. L. 110-246, title XV, § 15303(a)(2)(C), June 18, 2008, 122 Stat. 2263, made identical amendments, inserting "endangered species recovery expenditures" after "conservation expenditures" in item 175. The amendment by Pub. L. 110-234 was repealed by Pub. L. 110-246, § 4(a), June 18, 2008, 122 Stat. 1664.

2006—Pub. L. 109-432, div. A, title IV, § 404(b)(4), Dec. 20, 2006, 120 Stat. 2956, added item 179E.

2005—Pub. L. 109-58, title XIII, §§ 1323(b)(4), 1331(c), Aug. 8, 2005, 119 Stat. 1015, 1024, added items 179C and 179D.

2004—Pub. L. 108-357, title I, § 102(d)(8), title II, § 244(b), title III, §§ 322(c)(5), 338(b)(6), Oct. 22, 2004, 118 Stat. 1429, 1446, 1475, 1481, added items 179B, 181, and 199, and substituted "Treatment" for "Amortization" in item 194.

1997—Pub. L. 105-34, title IX, § 941(b), Aug. 5, 1997, 111 Stat. 885, added item 198.

1993—Pub. L. 103-66, title XIII, § 13261(f)(6), Aug. 10, 1993, 107 Stat. 539, added item 197.

1992—Pub. L. 102-486, title XIX, § 1913(a)(3)(B), Oct. 24, 1992, 106 Stat. 3019, added item 179A.

1990—Pub. L. 101-508, title XI, § 11801(b)(3), Nov. 5, 1990, 104 Stat. 1388-522, struck out item 184 "Amortization of certain railroad rolling stock" and item 188 "Amortization of certain expenditures for child care facilities".

1986—Pub. L. 99-514, title II, §§ 201(d)(2)(B), 241(b)(3), 242(b)(3), title IV, § 402(b)(3), title VIII, § 803(c)(2), Oct. 22, 1986, 100 Stat. 2139, 2181, 2221, 2356, substituted "Amortization of cost of acquiring a lease" for "Depreciation or amortization of improvements made by lessee on lessor's property" in item 178, and struck out items 177 "Trademark and trade name expenditures", 182 "Expenditures by farmers for clearing land", 185 "Amortization of railroad grading and tunnel bores", and 189 "Amortization of real property construction period interest and taxes".

1984—Pub. L. 98-369, div. A, title I, § 94(b), title IV, § 474(r)(8)(B), July 18, 1984, 98 Stat. 615, 841, reenacted item 195 without change, and substituted "business credits" for "investment credits" in item 196.

1983—Pub. L. 97-448, title III, § 305(b)(2), Jan. 12, 1983, 96 Stat. 2399, redesignated item 194 (relating to contributions to employer liability trusts) as 194A.

1982—Pub. L. 97-248, title II, § 205(a)(5)(C), Sept. 3, 1982, 96 Stat. 430, added item 196.

1981—Pub. L. 97-34, title II, §§ 201(d), 202(d)(3), Aug. 13, 1981, 95 Stat. 219, 221, added item 168 and substituted "Election to expense certain depreciable business assets" for "Additional first-year depreciation allowance for small business" in item 179.

1980—Pub. L. 96-605, title I, § 102(b), Dec. 28, 1980, 94 Stat. 3522, added item 195.

Pub. L. 96-451, title III, § 301(c)(2), Oct. 14, 1980, 94 Stat. 1991, added item 194 relating to amortization of reforestation expenditures.

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