

able year, which included special deduction for qualified cooperative dividends.

Subsec. (b)(7). Pub. L. 115-141, §101(b)(3), added par. (7).

Subsec. (c)(1). Pub. L. 115-141, §101(b)(2)(A), struck out “, qualified cooperative dividends,” after “qualified REIT dividends”.

Subsec. (c)(3)(B). Pub. L. 115-141, §101(b)(2)(B)(i)(I), struck out “investment” before “items” in introductory provisions.

Subsec. (c)(3)(B)(ii). Pub. L. 115-141, §101(b)(2)(B)(i)(II), inserted at end “Any amount described in section 1385(a)(1) shall not be treated as described in this clause.”

Subsec. (e)(1). Pub. L. 115-141, §101(a)(2)(C), substituted “Except as otherwise provided in subsection (g)(2)(B), taxable income” for “Taxable income”.

Pub. L. 115-141, §101(a)(2)(A), substituted “any deduction” for “the deduction”.

Subsec. (e)(4), (5). Pub. L. 115-141, §101(b)(2)(B)(ii), redesignated par. (5) as (4) and struck out former par. (4) which defined “qualified cooperative dividend”.

Subsec. (g). Pub. L. 115-141, §101(a)(1), amended subsec. (g) generally. Prior to amendment, subsec. (g) related to deduction allowed to specified agricultural or horticultural cooperatives.

#### EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-141 effective as if included in section 11011 of Pub. L. 115-97, see section 101(d) of Pub. L. 115-141, set out as a note under section 62 of this title.

#### EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2017, see section 11011(e) of Pub. L. 115-97, set out as an Effective Date of 2017 Amendment note under section 62 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, 215.	Repealed.]
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	Repealed.]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

2017—Pub. L. 115-97, title I, §11051(a), Dec. 22, 2017, 131 Stat. 2089, which directed amendment of part VII of subchapter B by striking the item relating to section 215 in the table of sections for “such subpart”, was executed by striking item 215 “Alimony, etc., payments” in this analysis, which is the analysis for part VII of subchapter B of chapter 1, to reflect the probable intent of Congress.

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 tenant-stockholder” for “Amounts representing taxes and interest paid to cooperative housing corporation” in item 216.

#### § 211. Allowance of deductions

In computing taxable income under section 63, there shall be allowed as deductions the items specified in this part, subject to the exceptions provided in part IX (section 261 and following, relating to items not deductible).

(Aug. 16, 1954, ch. 736, 68A Stat. 69; Pub. L. 95-30, title I, §102(b)(3), May 23, 1977, 91 Stat. 137.)

#### AMENDMENTS

1977—Pub. L. 95-30 substituted “section 63” for “section 63(a)”.

#### EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-30 applicable to taxable years beginning after Dec. 31, 1976, see section 106(a) of Pub. L. 95-30, set out as a note under section 1 of this title.

#### § 212. Expenses for production of income

In the case of an individual, there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year—

(1) for the production or collection of income;