

## EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 94-164 applicable to taxable years beginning after Dec. 31, 1975, see section 4(e) of Pub. L. 94-164, set out as an Effective and Termination Dates of 1975 Amendments note under section 11 of this title.

## EFFECTIVE DATE OF 1964 AMENDMENT

Pub. L. 88-272, title I, §132, Feb. 26, 1964, 78 Stat. 30, provided that the amendment made by that section is effective with respect to taxable years ending after Dec. 31, 1963.

## COORDINATION OF 2017 AMENDMENT WITH SECTION 15

This section not to apply to any change in a rate of tax by reason of section 1(j) of this title, as added by Pub. L. 115-97, see section 1(j)(6) of this title.

## COORDINATION OF 1997 AMENDMENT WITH SECTION 15

Pub. L. 105-34, title I, §1(c), Aug. 5, 1997, 111 Stat. 788, provided that: “No amendment made by this Act [see Tables for classification] shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.”

## COORDINATION OF 1993 AMENDMENT WITH SECTION 15

Pub. L. 103-66, title XIII, §13001(c), Aug. 10, 1993, 107 Stat. 416, provided that: “Except in the case of the amendments made by section 13221 [amending sections 11, 852, 1201, and 1445 of this title] (relating to corporate rate increase), no amendment made by this chapter [chapter 1 (§§13001-13444) of title XIII of Pub. L. 103-66, see Tables for classification] shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.”

## COORDINATION OF 1990 AMENDMENT WITH SECTION 15

Pub. L. 101-508, title XI, §11001(c), Nov. 5, 1990, 104 Stat. 1388-400, provided that: “Except as otherwise expressly provided in this title, no amendment made by this title [see Tables for classification] shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.”

## COORDINATION OF 1987 AMENDMENT WITH SECTION 15

Pub. L. 100-203, title X, §10000(c), Dec. 22, 1987, 101 Stat. 1330-382, provided that: “No amendment made by this title [see Tables for classification] shall be treated as a change in a rate of tax for purposes [of] section 15 of the Internal Revenue Code of 1986.”

## COORDINATION OF 1986 AMENDMENT WITH SECTION 15

Pub. L. 99-514, §3(b), Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), for purposes of section 15 of the Internal Revenue Code of 1986, no amendment or repeal made by this Act [see Tables for classification] shall be treated as a change in the rate of a tax imposed by chapter 1 of such Code.

“(2) EXCEPTION.—Paragraph (1) shall not apply to the amendment made by section 601 [amending section 11 of this title] (relating to corporate rate reductions).”

## PART IV—CREDITS AGAINST TAX

## Subpart

- A. Nonrefundable personal credits.
- B. Other credits.
- C. Refundable credits.
- D. Business-related credits.
- E. Rules for computing investment credit.
- F. Rules for computing work opportunity credit.
- G. Credit against regular tax for prior year minimum tax liability.<sup>1</sup>

[H to J. Repealed.]

<sup>1</sup>Editorially supplied. Subpart G of part IV added by Pub. L. 99-514 without corresponding amendment of part analysis.

## Editorial Notes

## AMENDMENTS

2017—Pub. L. 115-97, title I, §13404(a), Dec. 22, 2017, 131 Stat. 2138, struck out items for subparts H “Nonrefundable credit to holders of clean renewable energy bonds”, I “Qualified tax credit bonds”, and J “Build America bonds”.

2009—Pub. L. 111-5, div. B, title I, §1531(c)(6), Feb. 17, 2009, 123 Stat. 360, added item for subpart J.

2008—Pub. L. 110-234, title XV, §15316(c)(5), May 22, 2008, 122 Stat. 1511, and Pub. L. 110-246, title XV, §15316(c)(5), June 18, 2008, 122 Stat. 2273, made identical amendments, adding items for subparts H and I and striking out item for former subpart H “Nonrefundable credit to holders of certain bonds”. The amendment by Pub. L. 110-234 was repealed by Pub. L. 110-246, §4(a), June 18, 2008, 122 Stat. 1664.

2005—Pub. L. 109-58, title XIII, §1303(c)(1), Aug. 8, 2005, 119 Stat. 996, added item for subpart H.

1996—Pub. L. 104-188, title I, §§1201(e)(3), 1601(b)(2)(F)(ii), Aug. 20, 1996, 110 Stat. 1772, 1833, substituted “Other credits” for “Foreign tax credit, etc.” in item for subpart B and “work opportunity credit” for “targeted jobs credit” in item for subpart F.

1990—Pub. L. 101-508, title XI, §11813(b)(26), Nov. 5, 1990, 104 Stat. 1388-555, substituted “Rules for computing investment credit” for “Rules for computing credit for investment in certain depreciable property” in item for subpart E.

1984—Pub. L. 98-369, div. A, title IV, §§471(a), 474(n)(3), July 18, 1984, 98 Stat. 825, 834, substituted “Nonrefundable personal credits” for “Credits allowable” in item for subpart A, “Foreign tax credit, etc.” for “Rules for computing credit for investment in certain depreciable property” in item for subpart B, “Refundable credits” for “Rules for computing credit for expense of work incentive programs” in item for subpart C, and “Business-related credits” for “Rules for computing credit for employment of certain new employees” in item for subpart D, and added items for subparts E and F.

1977—Pub. L. 95-30, title II, §202(d)(1)(B), May 23, 1977, 91 Stat. 147, added subpart D.

1971—Pub. L. 92-178, title VI, §601(c)(1), Dec. 10, 1971, 85 Stat. 557, added subpart C.

## SUBPART A—NONREFUNDABLE PERSONAL CREDITS

## Sec.

- 21. Expenses for household and dependent care services necessary for gainful employment.
- 22. Credit for the elderly and the permanently and totally disabled.
- 23. Adoption expenses.
- 24. Child tax credit.
- 25. Interest on certain home mortgages.
- 25A. American Opportunity and Lifetime Learning credits.
- 25B. Elective deferrals and IRA contributions by certain individuals.
- 25C. Nonbusiness energy property.
- 25D. Residential energy efficient property.
- 26. Limitation based on tax liability; definition of tax liability.

## Editorial Notes

## AMENDMENTS

2018—Pub. L. 115-141, div. U, title I, §101(l)(10), Mar. 23, 2018, 132 Stat. 1165, substituted “American Opportunity and Lifetime Learning credits” for “Hope and Lifetime Learning credits” in item 25A.

2010—Pub. L. 111-148, title X, §10909(b)(2)(O), (c), Mar. 23, 2010, 124 Stat. 1023, as amended by Pub. L. 111-312, title I, §101(b)(1), Dec. 17, 2010, 124 Stat. 3298, temporarily struck out item 23 “Adoption expenses”. See Effective and Termination Dates of 2010 Amendment note set out under section 1 of this title.