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terminated with the application of this sentence) and such organization and the provider of such other services have been continuously providing firefighting services to such area since January 1, 1981.

(3) Treatment as private activity bonds only for certain purposes

Bonds which are part of an issue which meets the requirements of paragraph (1) shall not be treated as private activity bonds except for purposes of sections 147(f) and 149(d).


REFERENCES IN TEXT


AMENDMENTS


Pub. L. 100–647, §1013(a)(30), inserted before period at end “and before the date such residence is again the residence of at least 1 of the mortgagees who received such financing”.

Subsec. (b)(2). Pub. L. 100–647, §1013(a)(32), inserted at end “If the provisions of prior law corresponding to section 101(d) apply to a refunded bond, such provisions shall apply (in lieu of section 142(d)) to the refunding bond.”.

Subsec. (b)(2)(A). Pub. L. 100–647, §1013(a)(31), substituted “described in paragraph” for “described paragraph”.

Subsec. (b)(4). Pub. L. 100–647, §1013(a)(23)(A), (B), inserted “and small issue bonds” after “bonds” in heading, and “or a qualified small issue bond” before period at end of subpar. (B).


Subsec. (e)(1)(B). Pub. L. 100–647, §6182(b), inserted “including land which is functionally related and subordinate thereto” after “a firehouse”.

Subsec. (e)(2). Pub. L. 100–647, §6182(a), inserted at end “For purposes of subparagraph (A), other firefighting services provided in an area shall be disregarded in determining whether an organization is a qualified volunteer fire department if such other firefighting services are provided by a qualified volunteer fire department (determined with the application of this sentence) and such organization and the provider of such other services have been continuously providing firefighting services to such area since January 1, 1981.”.


EFFECTIVE DATE OF 1996 AMENDMENT

Section 1614(b) of Pub. L. 104–188 provided that: “The amendment made by this section [amending this section] shall apply to bonds issued after October 21, 1988.”

Amendment by section 1013(a)(23), (30)–(33) of Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99–514, to which such amendment relates, see section 1019(a) of Pub. L. 100–647, set out as a note under section 1 of this title.

Section 6182(c) of Pub. L. 100–647 provided that: “The amendments made by this section [amending this section] shall apply to bonds issued after the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE

Section applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, with subsec. (b) applicable to changes in use (and ownership) after Aug. 15, 1986, but only with respect to financing (including refinancings) provided after such date, and with subsec. (d) applicable to payments made after Aug. 15, 1986, see sections 1311 to 1315 of Pub. L. 99–514, as amended, set out as an Effective Date; Transitional Rules note under section 141 of this title.

PART V.—DEDUCTIONS FOR PERSONAL EXEMPTIONS

Sec.

151. Allowance of deductions for personal exemptions.

152. Dependent defined.

153. Cross references.

AMENDMENTS


§ 151. Allowance of deductions for personal exemptions

(a) Allowance of deductions

In the case of an individual, the exemptions provided by this section shall be allowed as deductions in computing taxable income.

(b) Taxpayer and spouse

An exemption of the exemption amount for the taxpayer; and an additional exemption of the exemption amount for the spouse of the taxpayer for a taxable year in which the taxable year of the taxpayer begins, has no gross income and is not subject to another exemption for such year beginning in the calendar year in which the individual’s taxable year begins, the exemption

(1) In general

Except as otherwise provided in this subsection, the term “exemption amount” means $2,000.

(2) Exemption amount disallowed in case of certain dependents

In the case of an individual with respect to whom a deduction under this section is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, the exemption

...
amount applicable to such individual for such individual's taxable year shall be zero.

(3) Phaseout
   (A) In general
       In the case of any taxpayer whose adjusted gross income for the taxable year exceeds the threshold amount, the exemption amount shall be reduced by the applicable percentage.
   (B) Applicable percentage
       For purposes of subparagraph (A), the term “applicable percentage” means 2 percentage points for each $2,500 (or fraction thereof) by which the taxpayer’s adjusted gross income for the taxable year exceeds the threshold amount. In the case of a married individual filing a separate return, the preceding sentence shall be applied by substituting “$1,250” for “$2,500”. In no event shall the applicable percentage exceed 100 percent.
   (C) Threshold amount
       For purposes of this paragraph, the term “threshold amount” means—
       (i) $150,000 in the case of a joint return or a surviving spouse (as defined in section 2(a)),
       (ii) $125,000 in the case of a head of a household (as defined in section 2(b)),
       (iii) $100,000 in the case of an individual who is not married and who is not a surviving spouse or head of a household, and
       (iv) $75,000 in the case of a married individual filing a separate return.

For purposes of this paragraph, marital status shall be determined under section 7703.

(D) Coordination with other provisions
       The provisions of this paragraph shall not apply for purposes of determining whether a deduction under this section with respect to any individual is allowable to another taxpayer for any taxable year.

(E) Reduction of phaseout
   (i) In general
       In the case of taxable years beginning after December 31, 2005, and before January 1, 2010, the reduction under subparagraph (A) shall be equal to the applicable fraction of the amount which would (but for this subparagraph) be the amount of such reduction.
   (ii) Applicable fraction
       For purposes of clause (i), the applicable fraction shall be determined in accordance with the following table:

<table>
<thead>
<tr>
<th>For taxable years beginning in calendar year—</th>
<th>The applicable fraction is—</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006 and 2007</td>
<td>$\frac{2}{3}$</td>
</tr>
<tr>
<td>2008 and 2009</td>
<td>$\frac{3}{4}$</td>
</tr>
</tbody>
</table>

(F) Termination
       This paragraph shall not apply to any taxable year beginning after December 31, 2009.

(4) Inflation adjustments
   (A) Adjustment to basic amount of exemption
       In the case of any taxable year beginning in a calendar year after 1989, the dollar amount contained in paragraph (1) shall be increased by an amount equal to—
       (i) such dollar amount, multiplied by
       (ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting “calendar year 1988” for “calendar year 1992” in subparagraph (B) thereof.
   (B) Adjustment to threshold amounts for years after 1991
       In the case of any taxable year beginning in a calendar year after 1991, each dollar amount contained in paragraph (3)(C) shall be increased by an amount equal to—
       (i) such dollar amount, multiplied by
       (ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting “calendar year 1990” for “calendar year 1992” in subparagraph (B) thereof.

(e) Identifying information required
       No exemption shall be allowed under this section with respect to any individual unless the TIN of such individual is included on the return claiming the exemption.

Inflation Adjusted Items for Certain Years

For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.

AMENDMENT OF SECTION

For termination of amendment by section 901 of Pub. L. 107–16, see Effective and Termination Dates of 2001 Amendment note below.

AMENDMENTS

amendment, text consisted of pars. (1) to (6) relating to additional exemption for dependents in general, exemption denied in case of certain married dependents, child defined, student defined, certain income of handicapped dependents not taken into account, and treatment of missing children, respectively.


1990—Subsec. (d). Pub. L. 101–508, §11104(a), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: ‘‘For purposes of this section—

‘‘(1) I

(A) $1,900 for taxable years beginning during 1987, $2,000 for taxable years beginning after December 31, 1988, and

(B) $2,000 for taxable years beginning after December 31, 1988.

‘‘(2) EXEMPTION AMOUNT DISALLOWED IN THE CASE OF CERTAIN DEPENDENTS.—In the case of an individual with respect to whom a deduction under this section is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, the exemption amount applicable to such individual for such individual’s taxable year shall be zero.

‘‘(3) INFLATION ADJUSTMENT FOR YEARS AFTER 1989.—In the case of any taxable year beginning after 1989, the dollar amount contained in paragraph (1)(C) shall be increased by an amount equal to—

‘‘(A) such dollar amount, multiplied by

‘‘(B) the cost-of-living adjustment determined under section 1(f)(3), for the calendar year in which the taxable year begins, by substituting ‘calendar year 1988’ for ‘calendar year 1987’ in subparagraph (B) thereof.’’


1988—Subsec. (c)(1)(B)(ii). Pub. L. 100–647 inserted ‘‘who has not attained the age of 24 at the close of such calendar year’’ after ‘‘student’’.

1986—Subsec. (c). Pub. L. 99–514, §103(b), redesignated subsec. (e) as (c) and struck out former subsec. (c) which provided for an additional exemption for taxpayer or spouse aged 65 or more.

Subsec. (d). Pub. L. 99–514, §103(b), redesignated subsec. (f) as (d) and struck out former subsec. (d) which provided for an additional exemption for blindness of taxpayer or spouse.

Subsec. (e). Pub. L. 99–514, §103(b), redesignated subsec. (e) as (c).

Pub. L. 99–514, §187(b)(3), substituted ‘‘section 22(e)’’ for ‘‘section 7(e)’’ in par. (5)(C).


Pub. L. 99–514, §103(a), amended subsec. (f) generally. Prior to amendment, subsec. (f) read as follows: ‘‘For purposes of this section, the term ‘exemption amount’ means—

1. $0.

2. $1,000 increased by an amount equal to $1,000 multiplied by the cost-of-living adjustment (as defined in section 1(f)(3)) for the calendar year in which the taxable year begins.

If the amount determined under the preceding sentence is not a multiple of $10, such amount shall be rounded to the nearest multiple of $10 (or if such amount is a multiple of $5, such amount shall be increased to the next highest multiple of $10).’’


1981—Subsecs. (b), (c), (d)(1), (2), (e)(1). Pub. L. 97–34, §104(c)(1), substituted ‘‘the exemption amount’’ for ‘‘$1,000’’ wherever appearing.


1978—Pub. L. 95–600 increased exemption from $750 to $1,000 with respect to taxable years beginning after Dec. 31, 1978.

1976—Subsec. (e)(4). Pub. L. 94–455 struck ‘‘and educational institution’’ after ‘‘Student’’ in heading, substituted in subpars. (A) and (B) ‘‘organization described in section 170(b)(1)(A)(ii)’’ for ‘‘institution’’, and struck out provisions following subpar. (B) defining educational institution.


Subsecs. (b), (c). Pub. L. 91–172, §941(b), substituted ‘‘if a joint return is not made by the taxpayer and his spouse’’ for ‘‘if a separate return is made by the taxpayer’’.

Effective Date of 2004 Amendment


Effective Date of 2002 Amendment


Effective and Termination Dates of 2001 Amendment


Effective Date of 2000 Amendment

Pub. L. 100–554, §101(a)(7) [title III, §306(b)], Dec. 21, 2000, 114 Stat. 2763, 2763A–635, provided that: ‘‘The amendment made by this section [amending this section] shall apply to taxable years ending after the date of the enactment of this Act [Dec. 21, 2000].’’
§ 152. Dependent defined

(a) In general

For purposes of this subtitle, the term "dependent" means—

(1) a qualifying child, or

(2) a qualifying relative.

(b) Exceptions

For purposes of this section—

(1) Dependents ineligible

If an individual is a dependent of a taxpayer for any taxable year of such taxpayer beginning in a calendar year, such individual shall be treated as having no dependents for any taxable year of such individual beginning in such calendar year.

(2) Married dependents

An individual shall not be treated as a dependent of a taxpayer under subsection (a) if such individual has made a joint return with the individual’s spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

(3) Citizens or nationals of other countries

(A) In general

The term "dependent" does not include an individual who is not a citizen or national of the United States unless such individual is a resident of the United States or a country contiguous to the United States.

(B) Exception for adopted child

Subparagraph (A) shall not exclude any child of a taxpayer (within the meaning of