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Sec. 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 if a joint return is not made by the taxpayer and his spouse, and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(c) Additional exemption for dependents

(1) In general

An exemption of the exemption amount for each dependent (as defined in section 152) -

(A)

whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than the exemption amount, or

(B)

who is a child of the taxpayer and who

(i)

has not attained the age of 19 at the close of the calendar year in which the taxable year of the

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taxpayer begins, or

(ii)

is a student who has not attained the age of 24 at the close of such calendar year.

(2) Exemption denied in case of certain married dependents

No exemption shall be allowed under this subsection for any dependent who has made a joint return with his spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins.

(3) Child defined

For purposes of paragraph (1)(B), the term "child" means an individual who (within the meaning of section 152) is a son, stepson, daughter, or stepdaughter of the taxpayer.

(4) Student defined

For purposes of paragraph (1)(B)(ii), the term "student" means an individual who during each of 5 calendar months during the calendar year in which the taxable year of the taxpayer begins -

(A)

is a full-time student at an educational organization described in section 170(b)(1)(A)(ii); or

(B)

is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational organization described in section 170(b)(1)(A)(ii) or of a State or political subdivision of a State.

(5) Certain income of handicapped dependents not taken into account

(A) In general

For purposes of paragraph (1)(A), the gross income of an individual who is permanently and totally disabled shall not include income attributable to services performed by the individual at a sheltered workshop if -

(i)

the availability of medical care at such workshop is the principal reason for his presence there, and

(ii)

the income arises solely from activities at such workshop which are incident to such medical care.

(B) Sheltered workshop defined

For purposes of subparagraph (A), the term "sheltered workshop" means a school -

(i)

which provides special instruction or training designed to alleviate the disability of the individual, and

(ii)

which is operated by -

(I)

an organization described in section 501(c)(3) and exempt from tax under section 501(a), or

(II)

a State, a possession of the United States, any political subdivision of any of the foregoing, the United States, or the District of Columbia.

(C) Permanent and total disability defined

An individual shall be treated as permanently and totally disabled for purposes of this paragraph if such individual would be so treated under paragraph (3) of section 22(e).

(6) Treatment of missing children

(A) In general

Solely for the purposes referred to in subparagraph (B), a child of the taxpayer -

(i)

who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such child or the taxpayer, and

(ii)

who was (without regard to this paragraph) the dependent of the taxpayer for the portion of the taxable year before the date of the kidnapping,

shall be treated as a dependent of the taxpayer for all taxable years ending during the period that the child is kidnapped.

(B) Purposes

Subparagraph (A) shall apply solely for purposes of determining -

(i)

the deduction under this section,

(ii)

the credit under section 24 (relating to child tax credit), and

(iii)

whether an individual is a surviving spouse or a head of a household (such terms are defined in section 2).

(C) Comparable treatment for earned income credit

For purposes of section 32, an individual -

(i)

who is presumed by law enforcement authorities to have been kidnapped by someone who is not a member of the family of such individual or the taxpayer, and

(ii)

who had, for the taxable year in which the kidnapping occurred, the same principal place of abode as the taxpayer for more than one-half of the portion of such year before the date of the kidnapping,

shall be treated as meeting the requirement of section 32(c)(3)(A)(ii) with respect to a taxpayer for all taxable years ending during the period that the individual is kidnapped.

(D) Termination of treatment

Subparagraphs (A) and (C) shall cease to apply as of the first taxable year of the taxpayer beginning after the calendar year in which there is a determination that the child is dead (or, if earlier, in which the child would have attained age 18).

(d) Exemption amount

For purposes of this section -

(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), 11)

(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.

(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

[1] So in original. A closing parenthesis probably should precede the comma.

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