


### Internal Revenue Code Section 151(d)(2)

#### Allowance of deductions for personal exemptions

(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) . . .