

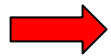
Internal Revenue Code Section 67(b)(3)

2-percent floor on miscellaneous itemized deductions

(b) Miscellaneous itemized deductions. For purposes of this section, the term "miscellaneous itemized deductions" means the itemized deductions other than—

(1) the deduction under section 163 (relating to interest),

(2) the deduction under section 164 (relating to taxes),



(3) the deduction under section 165(a) for casualty or theft losses described in paragraph (2) or (3) of section 165