

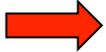


[CLICK HERE](#) to return to the home page

## **Internal Revenue Code Section 67(g)**

2-percent floor on miscellaneous itemized deductions.

...



(g) Suspension for taxable years 2018 through 2025.

Notwithstanding subsection (a) , no miscellaneous itemized deduction shall be allowed for any taxable year beginning after December 31, 2017, and before January 1, 2026.