



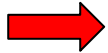
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Note: Section 71 was repealed by the TCJA, P.L. 115-97. This section is generally effective for any divorce or separation instrument executed before January 1, 2019.

Internal Revenue Code Section 71(e)

Alimony and separate maintenance payments.

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(e) Exception for joint returns.

This section and section 215 shall not apply if the spouses make a joint return with each other.

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