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Internal Revenue Code Section 212(2)

Expenses for production of income.

In the case of an individual, there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year—

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- (1) for the production or collection of income;
 - (2) for the management, conservation, or maintenance of property held for the production of income; or
 - (3) in connection with the determination, collection, or refund of any tax.