

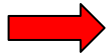
Internal Revenue Code Section 50(a)(5)(B)

Other special rules.

(a) Recapture in case of dispositions, etc. Under regulations prescribed by the Secretary—

(5) Definitions and special rules.

(A) Investment credit property. For purposes of this subsection, the term "investment credit property" means any property eligible for a credit determined under this subpart.



(B) Transfer between spouses or incident to divorce. In the case of any transfer described in subsection (a) of section 1041—

(i) the foregoing provisions of this subsection shall not apply, and

(ii) the same tax treatment under this subsection with respect to the transferred property shall apply to the transferee as would have applied to the transferor.

(C) Special rule. Any increase in tax under paragraph (1) or (2) shall not be treated as tax imposed by this chapter for purposes of determining the amount of any credit allowable under this chapter.