

# Internal Revenue Code Section 219(d)

## Other Limitations and Restrictions

### (d) Other limitations and restrictions

**(1) [Repealed by Pub. L. 116-94, Div. O, Sec. 107(a), for contributions made for taxable years beginning after December 31, 2019.]**

**(2) Recontributed amounts**

No deduction shall be allowed under this section with respect to a rollover contribution described in section 402(c), 403(a)(4), 403(b)(8), 408(d)(3), or 457(e)(16).

**(3) Amounts contributed under endowment contract**

In the case of an endowment contract described in section 408(b), no deduction shall be allowed under this section for that portion of the amounts paid under the contract for the taxable year which is properly allocable, under regulations prescribed by the Secretary, to the cost of life insurance.

**(4) Denial of deduction for amount contributed to inherited annuities or accounts**

No deduction shall be allowed under this section with respect to any amount paid to an inherited individual retirement account or individual retirement annuity (within the meaning of section 408(d)(3)(C)(ii)).

*Text contains those laws in effect on March 27, 2024*