



1           “(1) such treatments or procedures that involve  
2           the handling of human egg, sperm, and embryo out-  
3           side of the body, including in vitro fertilization and  
4           maturation, egg and embryo cryopreservation, egg  
5           and embryo donation, and intracytoplasmic sperm  
6           injection, and

7           “(2) such treatments or procedures that do not  
8           involve the handling of human egg, sperm, and em-  
9           bryo outside of the body, including ovulation induc-  
10          tion, genetic screening and diagnosis, sperm  
11          cryopreservation, and intrauterine insemination.

12          “(d) MARRIED COUPLES MUST FILE JOINT RE-  
13          TURNS.—Rules similar to the rules of paragraphs (2), (3),  
14          and (4) of section 21(e) shall apply for purposes of this  
15          section.

16          “(e) DENIAL OF DOUBLE BENEFIT.—

17                 “(1) IN GENERAL.—No credit shall be allowed  
18                 under subsection (a) for any expense for which a de-  
19                 duction or credit is taken under any other provision  
20                 of this chapter.

21                 “(2) INSURANCE REIMBURSEMENT.—No credit  
22                 shall be allowed under subsection (a) for any ex-  
23                 pense to the extent that payment for such expense  
24                 is made, or reimbursement for such expense is re-  
25                 ceived, under any insurance policy.”.

1           (b) CONFORMING AMENDMENT.—The table of sec-  
2 tions for subpart C of part IV of subchapter A of chapter  
3 1 is amended by inserting after the item relating to section  
4 36B the following new item:

“Sec. 36C. Credit for certain fertility treatments.”.

5           (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 the date of the enactment of this Act.

