

## Internal Revenue Service, Treasury

## § 1.170-1

Section 1.263A-3 also issued under 26 U.S.C. 263A.

Section 1.263A-4 also issued under 26 U.S.C. 263A.

Section 1.263A-4T also issued under 26 U.S.C. 263A.

Section 1.263A-5 also issued under 26 U.S.C. 263A.

Section 1.263A-6 also issued under 26 U.S.C. 263A.

Section 1.263A-7 also issued under 26 U.S.C. 263A.

Section 1.263A-7T also issued under 26 U.S.C. 263A.

Sections 1.263A-8 through 1.263A-15 also issued under 26 U.S.C. 263A(i).

Section 1.267(a)-3 also issued under 26 U.S.C. 267(a)(3).

Section 1.267(f)-1 also issued under 26 U.S.C. 267 and 1502.

Section 1.269-3(d) also issued under 26 U.S.C. 382(m).

Section 1.274-2 also issued under 26 U.S.C. 274(o).

Section 1.274-5 also issued under 26 U.S.C. 274(d).

Section 1.274-5T also issued under 26 U.S.C. 274(d).

Section 1.274-9 also issued under 26 U.S.C. 274(o).

Section 1.274-10 also issued under 26 U.S.C. 274(o).

Section 1.274(d)-1 also issued under 26 U.S.C. 274(d).

Section 1.274(d)-1T also issued under 26 U.S.C. 274(d).

Section 1.280C-4 also issued under 26 U.S.C. 280C(c) and 103 Stat. 2413.

Section 1.280F-1T also issued under 26 U.S.C. 280F.

Section 1.280F-6 also issued under 26 U.S.C. 280F.

Section 1.280F-7 also issued under 26 U.S.C. 280F(c).

Section 1.280G-1 also issued under 26 U.S.C. 280G(b) and (e).

SOURCE: T.D. 6500, 25 FR 11402, Nov. 26, 1960; 25 FR 14021, Dec. 31, 1960, T.D. 9381, 73 FR 8604, Feb. 15, 2008 unless otherwise noted.

### COMPUTATION OF TAXABLE INCOME (CONTINUED)

#### ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (CONTINUED)

#### § 1.170-0 Effective dates.

Except as otherwise provided in this section, the provisions of section 170 and §§ 1.170-1 through 1.170-3 are applicable to contributions paid in taxable years beginning before January 1, 1970, and all references therein to sections of the Code are to sections of the Internal Revenue Code of 1954 prior to the

amendments made by section 201(a) of the Tax Reform Act of 1969 (83 Stat. 549). Except as otherwise provided therein, §§ 1.170A through 1.170A-11 are applicable to contributions paid in taxable years beginning after December 31, 1969. In a case where a provision in §§ 1.170A through 1.170A-11 is applicable to a contribution paid in a taxable year beginning before January 1, 1970, such provision shall apply to the contribution and §§ 1.170-1 through 1.170-3 shall not apply to the contribution.

[T.D. 7207, 37 FR 20767, Oct. 5, 1972]

#### § 1.170-1 Charitable, etc., contributions and gifts; allowance of deduction (before amendment by Tax Reform Act of 1969).

(a) *In general*—(1) *General rule.* Any charitable contribution (as defined in section 170(c)) actually paid during the taxable year is allowable as a deduction in computing taxable income, regardless of the method of accounting employed or when pledged. In addition, contributions by corporations may under certain circumstances be deductible even though not paid during the taxable year (see § 1.170-3), and subject to the provisions of section 170(b)(5) and paragraph (g) of § 1.170-2, certain excess charitable contributions made by individuals in taxable years beginning after December 31, 1963, shall be treated as paid in certain succeeding taxable years. The deduction is subject to the limitations of section 170(b) (see §§ 1.170-2 and 1.170-3) and is subject to verification by the district director. For rules relating to the determination of, and the deduction for, amounts paid to maintain certain students as members of the taxpayer's household and treated under section 170(d) as paid for the use of an organization described in section 170(c) (2), (3), or (4), see paragraph (f) of § 1.170-2. For a special rule relating to the computation of the amount of the deduction with respect to a contribution of section 1245 or section 1250 property, see section 170(e).

(2) *Information required in support of deductions for taxable years beginning before January 1, 1964.* In connection with claims for deductions for charitable contributions paid in taxable years beginning before January 1, 1964, taxpayers shall state in their income tax