

SUBCHAPTER A—INCOME TAX (CONTINUED)

PART 1—INCOME TAXES

NORMAL TAXES AND SURTAXES (CONTINUED)

COMPUTATION OF TAXABLE INCOME (CONTINUED)

ITEMIZED DEDUCTIONS FOR INDIVIDUALS AND CORPORATIONS (CONTINUED)

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Section 1.170A-12 also issued under 26 U.S.C. 170(f)(4).

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Section 1.171-4 also issued under 26 U.S.C. 171(c).

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Section 1.179A-1 also issued under 26 U.S.C. 179A(e)(4).

Section 1.216-2 also issued under 26 U.S.C. 216(d).

Section 1.263A-1 also issued under 26 U.S.C. 263A.

Section 1.263A-2 also issued under 26 U.S.C. 263A.

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).

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Section 1.280F-6T 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).

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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 returns the name and address of each organization to which a contribution was made and the amount and approximate date of the actual payment of each contribution. Any deduction for charitable contribution must be substantiated, when required by the district director, by a statement from the organization to which the contribution was made indicating whether the organization is a domestic organization, the name and address of the contributor, the amount of the contribution, and the date of its actual payment, and by such other information as the district director may deem necessary.

(3) *Information required in support of deductions for taxable years beginning after December 31, 1963*—(i) *In general.* In connection with claims for deductions for charitable contributions paid in taxable years beginning after December 31, 1963, taxpayers shall state in their income tax returns the name of each organization to which a contribution was made and the amount and date of the actual payment of each contribution. If a contribution is made in property other than money, the taxpayer shall state the kind of property contributed (for example, used clothing, paintings, securities) and shall state the method utilized in determining the fair market value of the property at the time the contribution was made. In any case in which a taxpayer makes numerous cash contributions to an organization during the taxable year, the taxpayer may state the total cash payments made to such organization during the taxable year in lieu of listing each cash contribution and the date of payment.

(ii) *Contribution by individual of property other than money.* If an individual taxpayer makes a charitable contribution of an item of property other than money and claims a deduction in excess of \$200 in respect of his contribution of such item, he shall attach to his income tax return a statement setting forth the following information with respect to such item: