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## 26 U.S. Code § 170 - Charitable, etc., contributions and gifts

Current through Pub. L. 114-38. (See [Public Laws for the current Congress.](#))

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### (a) ALLOWANCE OF DEDUCTION

#### (1) GENERAL RULE

There shall be allowed as a deduction any charitable contribution (as defined in subsection (c)) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.

**(2) CORPORATIONS ON ACCRUAL BASIS** In the case of a corporation reporting its taxable income on the accrual basis, if—

**(A)** the board of directors authorizes a charitable contribution during any taxable year, and

**(B)** payment of such contribution is made after the close of such taxable year and on or before the 15th day of the fourth month following the close of such taxable year,

then the taxpayer may elect to treat such contribution as paid during such taxable year. The election may be made only at the time of the filing of the return for such taxable year, and shall be signified in such manner as the Secretary shall by regulations prescribe.

#### (3) FUTURE INTERESTS IN TANGIBLE PERSONAL PROPERTY

For purposes of this section, payment of a charitable contribution which consists of a future interest in tangible personal property shall be treated as made only when all intervening interests in, and rights to the actual possession or enjoyment of, the property have expired or are held by persons other than the taxpayer or those standing in a relationship to the taxpayer described in section 267(b) or 707(b). For purposes of the preceding sentence, a fixture which is intended to be severed from the real property shall be treated as tangible personal property.

### (b) PERCENTAGE LIMITATIONS

**(1) INDIVIDUALS** In the case of an individual, the deduction provided in subsection (a) shall be limited as provided in the succeeding subparagraphs.

**(A) General rule** Any charitable contribution to—

**(i)** a church or a convention or association of churches,

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shall be allowed to the extent that the aggregate amount of such contributions does not exceed the excess of the taxpayer's taxable income over the amount of charitable contributions allowable under subparagraph (A).

**(ii) Carryover**

If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(2)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding taxable years in order of time.

**(iii) Native corporation**

For purposes of this subparagraph, the term "Native Corporation" has the meaning given such term by section 3(m) of the Alaska Native Claims Settlement Act.

**(D) Taxable income** For purposes of this paragraph, taxable income shall be computed without regard to—

- (i) this section,
- (ii) part VIII (except section 248),
- (iii) any net operating loss carryback to the taxable year under section 172,
- (iv) section 199, and
- (v) any capital loss carryback to the taxable year under section 1212(a)(1).

**(C) CHARITABLE CONTRIBUTION DEFINED** For purposes of this section, the term "charitable contribution" means a contribution or gift to or for the use of—

**(1)** A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

**(2)** A corporation, trust, or community chest, fund, or foundation—

**(A)** created or organized in the United States or in any possession thereof, or under the law of the United States, any State, the District of Columbia, or any possession of the United States;

**(B)** organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals;

**(C)** no part of the net earnings of which inures to the benefit of any private shareholder or individual; and

**(D)** which is not disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.