

§ 1.263(a)-0

26 CFR Ch. I (4-1-10 Edition)

the place of articles required in civilian life. For example, the cost of a sword is an allowable deduction in computing taxable income, but the cost of a uniform is not. However, amounts expended by a reservist for the purchase and maintenance of uniforms which may be worn only when on active duty for training for temporary periods, when attending service school courses, or when attending training assemblies are deductible except to the extent that nontaxable allowances are received for such amounts.

(9) Expenditures made by a taxpayer in obtaining an education or in furthering his education are not deductible unless they qualify under section 162 and § 1.162-5 (relating to trade or business expenses).

(c) *Cross references.* Certain items of a personal, living, or family nature are deductible to the extent expressly provided under the following sections, and the regulations under those sections:

- (1) Section 163 (interest).
- (2) Section 164 (taxes).
- (3) Section 165 (losses).
- (4) Section 166 (bad debts).
- (5) Section 170 (charitable, etc., contributions and gifts).
- (6) Section 213 (medical, dental, etc., expenses).
- (7) Section 214 (expenses for care of certain dependents).
- (8) Section 215 (alimony, etc., payments).
- (9) Section 216 (amounts representing taxes and interest paid to cooperative housing corporation).
- (10) Section 217 (moving expenses).

[T.D. 6500, 25 FR 11402, Nov. 26, 1960, as amended by T.D. 6796, 30 FR 1041, Feb. 2, 1965; T.D. 6918, 32 FR 6681, May 2, 1967; T.D. 7207, 37 FR 20795, Oct. 4, 1972]

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[T.D. 9107, 69 FR 444, Jan. 5, 2004]

§ 1.263(a)-1 Capital expenditures; In general.

(a) Except as otherwise provided in chapter 1 of the Code, no deduction shall be allowed for:

- (1) Any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or estate, or