

Internal Revenue Code Section 275(a)(4)

Certain Taxes

(a) General rule.

No deduction shall be allowed for the following taxes:

(1) Federal income taxes, including-


(A) the tax imposed by section 3101 (relating to the tax on employees under the Federal Insurance Contributions Act);

(B) the taxes imposed by sections 3201 and 3211 (relating to the taxes on railroad employees and railroad employee representatives); and

(C) the tax withheld at source on wages under section 3402 .

(2) Federal war profits and excess profits taxes.

(3) Estate, inheritance, legacy, succession, and gift taxes.



(4) Income, war profits, and excess profits taxes imposed by the authority of any foreign country or possession of the United States if the taxpayer chooses to take to any extent the benefits of section 901 .

(5) Taxes on real property, to the extent that section 164(d) requires such taxes to be treated as imposed on another taxpayer.

(6) Taxes imposed by chapters 41, 42, 43, 44, 45, 46, and 54.

Paragraph (1) shall not apply to any taxes to the extent such taxes are allowable as a deduction under section 164(f) .

(b) Cross reference.

For disallowance of certain other taxes, see section 164(c).