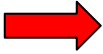


### Internal Revenue Code Section 262(a)

Personal, living, and family expenses



- (a) General rule. Except as otherwise expressly provided in this chapter, no deduction shall be allowed for personal, living, or family expenses.
- (b) Treatment of certain phone expenses. For purposes of subsection (a), in the case of an individual, any charge (including taxes thereon) for basic local telephone service with respect to the 1st telephone line provided to any residence of the taxpayer shall be treated as a personal expense.