**8778. Is a corporation entitled to a deduction for the expenses it incurs in organizing as a corporation?**

A corporation’s expenses of organization (such as filing fees and attorney costs) are not deductible when incurred. However, the corporation may treat these as deferred expenses and deduct them ratably over the 180 month period beginning when the coporation starts business[[1]](#footnote-1)

1. . IRC Sec. 248; Reg. Sec. 1.248-1. [↑](#footnote-ref-1)