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# Section 6110 Index

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The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

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Department of the Treasury  
**Internal Revenue Service**

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| <b>Section 266</b>  | <b>Carrying Charges</b>   | <b>266.00-00</b>  |
|                     | • Elections<br>201105014  | 266.01-00         |
| <b>Section 267</b>  | <b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b>  | <b>267.00-00</b>  |
|                     | 201014002 201138015   |                   |
|                     | • Losses: Deduction Disallowed<br>201025046 201138015   | 267.01-00         |
| <b>Section 280F</b> | <b>Limitation on Investment Tax Credit and Depreciation for Luxury Automobiles Limitation Where Certain Property Used for Personal Purposes</b> | <b>280F.00-00</b> |
|                     | • Dollar Limitations on Recovery Deductions and Investment Tax Credit for Certain Passenger Automobile<br>201138046                             | 280F.01-00        |
|                     | • Special Rules and Definitions   | 280F.05-00        |
|                     | • <i>Passenger Automobiles</i><br>201138046   | 280F.05-10        |
| <b>Section 301</b>  | <b>Distributions of Property</b>  | <b>301.00-00</b>  |
|                     | 201126003 201126010 201013034 201014049 201033010 201033011 201033012<br>201033013 201039017 201052012 201104005 201106004 201111003            |                   |
| <b>Section 302</b>  | <b>Distributions in Redemption of Stock</b>   | <b>302.00-00</b>  |
|                     | 201007051 201007052   |                   |
|                     | • Not Essentially Equivalent to a Dividend<br>201002022 201048028 201048028   | 302.01-00         |
| <b>Section 303</b>  | <b>Distributions In Redemption of Stock to Pay Death Taxes</b>  | <b>303.00-00</b>  |
|                     | 201013024   |                   |
| <b>Section 304</b>  | <b>Redemption Through Use of Related Corporations</b><br><b>201150021</b>   | <b>304.00-00</b>  |
|                     | • Acquisition by Subsidiary   | 304.01-00         |
|                     | • <i>Section 304 v. Section 351</i><br>201106004  | 304.01-01         |
|                     | • <i>Distribution to which Section 301 Applies</i><br><b>201150021</b>  | 304.01-03         |
|                     | • Acquisition by Related Corporation (Other Than Subsidiary)  | 304.02-00         |

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|                    | • <i>Section 304 v. Section 351</i><br>201047023   | 304.02-01        |
| <b>Section 305</b> | <b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b><br>201104005  | <b>305.00-00</b> |
|                    | • Distributions in Lieu of Money<br>201013034 201039017 201104005  | 305.03-00        |
|                    | • Deemed Distributions<br>201002022  | 305.13-00        |
|                    | • <i>Recapitalizations</i><br>201050020  | 305.13-02        |
| <b>Section 331</b> | <b>Gain or Loss to Shareholders in Corporate Liquidations</b><br>201014002   | <b>331.00-00</b> |
| <b>Section 332</b> | <b>Complete Liquidation of Subsidiaries</b><br>201002014 201003009 201010018 201017031 201029007 201047016 201107003<br>201113023 201115014 201121010 201121010 201123022 201132009 201142003<br>201143014 201149012 | <b>332.00-00</b> |
|                    | • Nonrecognition of Gain or Loss<br>201002014 201002031 201033018 201113023 201121010 201121010 201142003<br>201145012 <b>201150019</b>  | 332.01-00        |
|                    | • Within One Year<br>201002014 201121010 201121010   | 332.02-00        |
|                    | • Minority Interests<br>201121010 201121010  | 332.04-00        |
|                    | • Debts of Subsidiary to Parent<br>201002014   | 332.06-00        |
| <b>Section 336</b> | <b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>   | <b>336.00-00</b> |
|                    | • Stock Sales and Distributions Treated as Asset Transfers<br>201009013  | 336.05-00        |
| <b>Section 337</b> | <b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b><br>201013039 201113023   | <b>337.00-00</b> |
|                    | • Section 332 Liquidations<br>201145012  | 337.10-00        |
|                    | • Loss on Stock of Subsidiary<br>201123017 201123018 201123019 201123020   | 337.13-00        |
|                    | • Loss Disallowance<br>201014046 201113016 201123017 201123018 201123019 201123020 201143013<br>201147019  | 337.16-00        |
|                    | • <i>Basis Reductions on Deconsolidation</i><br>201017001  | 337.16-01        |
|                    | • <i>Allowable Worthless Stock Loss</i><br>201045015 201114013 201114014 201119023   | 337.16-02        |
| <b>Section 338</b> | <b>Certain Stock Purchases Treated as Asset Acquisitions</b><br>201015028 201026008  | <b>338.00-00</b> |
|                    | • Express Election   | 338.01-00        |

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|                    | • <i>Time in which Election must be made</i>  | 338.01-02        |
|                    | 201126027 201010012 201012035 201014059 201033029 201035005 201037013<br>201050026  |                  |
|                    | • Qualified Stock Purchase  | 338.02-00        |
|                    | 201002031 201007045 201015028 201145007   |                  |
|                    | • Purchase from Related Corporation   | 338.09-00        |
|                    | 201126003 201015028   |                  |
| <b>Section 351</b> | <b>Transfer to Corporation Controlled by Transferor</b>   | <b>351.00-00</b> |
|                    | 201001002 201003009 201126010 201006002 201021002 201026010 201028029<br>201028030 201043021 201127004 201133006 201140009 201143014 <b>201150019</b><br><b>201150021</b>   |                  |
|                    | • Control v. No Control by Transferor   | 351.01-00        |
|                    | 201106004   |                  |
|                    | • Series of Transactions  | 351.02-00        |
|                    | 201133006   |                  |
|                    | • "Know-How"--Property v. Service   | 351.04-00        |
|                    | 201001002   |                  |
|                    | • Sale v. Contribution  | 351.06-00        |
|                    | 201148004   |                  |
|                    | • Constructive Exchange   | 351.11-00        |
|                    | 201140009   |                  |
|                    | • Section 351 v. Section 304 (See Also 0304.01-01)  | 351.12-00        |
|                    | 201047023 201106004   |                  |
| <b>Section 354</b> | <b>Exchanges of Stock and Securities in Certain Reorganizations</b>   | <b>354.00-00</b> |
|                    | • Securities  | 354.02-00        |
|                    | 201105019   |                  |
| <b>Section 355</b> | <b>Distribution of Stock and Securities of a Controlled Corporation</b>   | <b>355.00-00</b> |
|                    | 201001008 201001009 201002025 201048028 201005013 201010023 201014047<br>201016044 201026007 201030005 201033001 201033019 201033021 201036006<br>201036007 201043022 201045018 201047016 201048028 201050013 201104028<br>201105024 201108004 201123022 201128025 201132009 201132010 201133003<br>201136009 201138021 201142003 201145010 201146005   |                  |
|                    | • Spin-Off  | 355.01-00        |
|                    | 201002025 201003009 201048028 201126010 201005051 201010018 201010025<br>201015029 201016044 201030005 201032017 201033001 201033005 201033007<br>201033019 201034005 201036006 201036007 201037024 201037026 201043022<br>201047016 201048028 201104028 201105003 201105024 201106004 201108004<br>201111003 201116001 201119002 201120015 201123022 201123025 201132010<br>201133003 201136009 201138021 201142003 201145010 201149012 <b>201150019</b> |                  |
|                    | • <i>Split-Off</i>  | 355.01-01        |
|                    | 201001008 201001009 201004001 201005013 201010023 201017031 201026007<br>201029007 201030007 201030008 201030009 201030010 201030011 201030012<br>201030013 201032017 201039014 201045018 201047016 201115006 201123030<br>201128025 201129005 201129006 201129008 201135025 201147018 201149012  |                  |
|                    | • <i>Split-Up</i>   | 355.01-02        |
|                    | 201030017 201033021 201113003 201146005   |                  |
|                    | • Non Pro Rata Distributions, etc.  | 355.02-00        |
|                    | 201102046 201102046   |                  |
|                    | • Active Business   | 355.03-00        |
|                    | 201102046 201102046 201106004   |                  |

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|                    | • <i>Five-Year Requirement</i><br>201123030 201129005 201129006   | 355.03-01        |
|                    | • Control<br>201007050 201123030 201129005 201129006  | 355.05-00        |
|                    | • Distributions Within a Consolidated Group<br>201144014 201032017 201043022 201119002  | 355.09-00        |
|                    | • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled<br>201004001 201030007 201030008 201030009 201030010 201030011 201030012 201030013 201037024 | 355.10-00        |
| <b>Section 356</b> | <b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b>  | <b>356.00-00</b> |
|                    | • Reorganization Exchange   | 356.01-00        |
|                    | • <i>Dividend Status</i><br>201032035   | 356.01-01        |
| <b>Section 357</b> | <b>Assumption of Liability (Gain Recognized v. Not Recognized)</b><br>201006002   | <b>357.00-00</b> |
| <b>Section 358</b> | <b>Basis to Distributees</b><br>201043021   | <b>358.00-00</b> |
|                    | • Allocation of Basis<br>201005051  | 358.02-00        |
|                    | • Stock Basis in Certain Triangular Reorganizations   | 358.05-00        |
|                    | • <i>Reverse Triangular Also Qualifying as (B) Reorganization or 351 Exchange</i><br>201028029 201028030  | 358.05-02        |
| <b>Section 361</b> | <b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b><br>201142003   | <b>361.00-00</b> |
|                    | • Exchanges Not Solely in Kind<br>201032017   | 361.01-00        |
|                    | • Distributions<br>201032017  | 361.02-00        |
|                    | • <i>Certain Transfers to Creditors</i><br>201032017 201142003  | 361.02-02        |
| <b>Section 362</b> | <b>Basis to Corporations</b><br>201138011   | <b>362.00-00</b> |
|                    | • Property Acquired in Reorganizations and Transfers by Controlling Stockholders<br>201035006 201138011   | 362.01-00        |
|                    | • Capital Contributions by Nonshareholders<br>201003005   | 362.02-00        |
| <b>Section 367</b> | <b>Foreign Corporations</b><br>201126010 201043021 201105022 201122002 201141011 201141012  | <b>367.00-00</b> |
|                    | • Treatment of Transfers of Stock or Securities to Foreign Corporations<br>201141011 201141012  | 367.03-00        |
|                    | • Transactions Described in Section 367(b) Complete liquidation of Foreign<br>201122002   | 367.10-00        |

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| <b>Section 368</b> | <b>Definitions Relating to Corporate Reorganizations</b>  | <b>368.00-00</b> |
|                    | 201001002 201001008 201001015 201002025 201003019 201126006 201005013<br>201005022 201010023 201026007 201030005 201033001 201033016 201033018<br>201033019 201036006 201036007 201037019 201037020 201045018 201050013<br>201105024 201108004 201112004 201115016 201122002 201128025 201132010<br>201138021 201140009 201140017 201145010 201148004 <b>201150021</b>  |                  |
|                    | • Statutory Merger or Consolidation (Type "A")  | 368.01-00        |
|                    | 201126006 201016051 201016052 201020008 201024028 201026010 201032017<br>201033005 201045020 201103032 201105019 201107003 201109001 201109002<br>201140017 201148004 <b>201150021</b>  |                  |
|                    | • <i>Using Stock of Corporation Controlling Acquiring Corporation</i>   | 368.01-01        |
|                    | 201005028   |                  |
|                    | • <i>Using Stock of Corporation Controlling Merged Corporation</i>  | 368.01-02        |
|                    | 201028029 201028030 201140017   |                  |
|                    | • Stock for Stock (Type "B")  | 368.02-00        |
|                    | 201140017   |                  |
|                    | • Stock for Property (Type "C")   | 368.03-00        |
|                    | 201001015 201008033 201008033 201033005 201103032 201127004 <b>201150019</b>  |                  |
|                    | • Assets for Control of Transferee (Type "D")   | 368.04-00        |
|                    | 201001008 201002025 201002027 201003009 201003012 201102046 201126006<br>201126010 201144014 201005013 201010023 201010025 201016044 201026007<br>201029007 201030005 201030017 201033001 201033005 201033007 201033019<br>201034005 201036006 201036007 201037019 201037020 201039014 201047016<br>201050013 201102046 201104028 201105003 201105024 201108004 201111003<br>201113003 201123022 201123025 201128025 201129008 201132009 201132010<br>201135025 201136009 201138021 201142003 201145010 201147018 201149012<br><b>201150021</b> |                  |
|                    | • Recapitalization (Type "E")   | 368.05-00        |
|                    | 201050020 201112004 201116001   |                  |
|                    | • Change in Identity, etc. (Type "F")   | 368.06-00        |
|                    | 201003009 201003012 201003014 201126003 201007043 201014048 201026010<br>201033007 201033016 201039019 201045020 201050020 201107003 201108025<br>201115016 201122002 201132009 201139004 201140009 201148004   |                  |
|                    | • Continuity of Interest Rule   | 368.08-00        |
|                    | 201001015 201020008   |                  |
|                    | • <i>Business Enterprise Continuity</i>   | 368.08-06        |
|                    | 201001015 201015024 201020008   |                  |
|                    | • <i>Historic Business Assets</i>   | 368.08-07        |
|                    | 201015024   |                  |
|                    | • <i>Transfers to Controlled Corporations</i>   | 368.08-08        |
|                    | 201144014 201127004   |                  |
|                    | • Transactions Involving Two or More Investment Companies   | 368.13-00        |
|                    | 201001015   |                  |
|                    | • Transfer by Corporation in Title 11 Case (Type "G")   | 368.14-00        |
|                    | 201025018 201032009 201138015   |                  |
| <b>Section 381</b> | <b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>  | <b>381.00-00</b> |
|                    | 201006003 201149015   |                  |
|                    | • Method of Accounting  | 381.04-00        |
|                    | • <i>Change With Consent of Commissioner</i>  | 381.04-03        |
|                    | 201049024   |                  |

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|                    | • Inventories   | 381.05-00        |
|                    | • <i>Change of Method With Consent of Commissioner</i><br>201037017   | 381.05-04        |
|                    | • Obligations of Transferor Corporation<br>201023056  | 381.15-00        |
| <b>Section 382</b> | <b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b><br>201001017 201003018 201126002 201005019 201017002 201017003 201017004<br>201024037 201028006 201039013 201043019 201051019 201051020 201105031<br>201106001 201110006 201114004 201124018 201132022 201138007 | <b>382.00-00</b> |
|                    | • Scope of Section 382 Limitation   | 382.02-00        |
|                    | • <i>Closing of the Books</i><br>201030003  | 382.02-05        |
|                    | • Carryforwards Disallowed If No Continuity of Business<br>201015024  | 382.03-00        |
|                    | • Ownership Change<br>201027030 201039013 201110006   | 382.07-00        |
|                    | • <i>Segregation Rules</i><br>201039013 201110006   | 382.07-05        |
|                    | • Operating Rules<br>201001017 201016001 201016047 201039013 201043019 201124018 201138007  | 382.12-00        |
|                    | • <i>Fluctuation in Value</i><br>201001017 201010009 201015023 201027030 201032032 201039013 201043019<br>201124018   | 382.12-06        |
|                    | • <i>Title 11 or Similar Case</i><br>201010009  | 382.12-08        |
|                    | • <i>Election Out</i><br>201003008 201138007 201143017  | 382.12-13        |
|                    | • <i>Controlled Groups</i><br>201016001 201016047 201145009   | 382.12-16        |
| <b>Section 383</b> | <b>Limitation on Capital Losses and Excess Credits</b><br>201126029 201028006   | <b>383.00-00</b> |
| <b>Section 385</b> | <b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>  | <b>385.00-00</b> |
|                    | • New Financial Products<br>201025045 201120003 201128008 201147020   | 385.03-00        |
| <b>Section 401</b> | <b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b><br>201043048 201111016 201125009   | <b>401.00-00</b> |
|                    | • Impossibility of Diversion  | 401.01-00        |
|                    | • <i>Exclusive Benefit of Employees or Their Beneficiaries</i><br>201013052   | 401.01-01        |
|                    | • Discrimination as to Contributions or Benefits (See Also 401.29-01,<br>401.20-00, 414.00-00)<br>201007077   | 401.04-00        |
|                    | • Required Distributions<br>201008049 201008049 201038019 201125009 201128036   | 401.06-00        |
|                    | • <i>Employee Dies Before Entire Interest Distributed</i><br>201021038  | 401.06-02        |

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|                    | • Requirement of Joint and Survivor Annuity and Preretirement Survivor Annuity (See Also 417.00-00 et. seq.)<br>201048044 201048047  | 401.08-00        |
|                    | • Commencement of Benefits Under Qualified Trusts<br>201147038   | 401.11-00        |
| <b>Section 402</b> | <b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b><br>201002051 201144040 201005056 201005057 201007077 201021037 201024072<br>201026040 201027057 201029025 201035036 201035037 201035043 201035044<br>201042043 201043047 201108046 201114044 201123048 201129044 201139011<br>201145028 | <b>402.00-00</b> |
|                    | • Foreign Situs Trust<br>201033041   | 402.03-00        |
|                    | • Rollover Contributions<br>201144039 201116043  | 402.08-00        |
|                    | • <i>Rollover Lump Sums</i><br>201031042   | 402.08-01        |
| <b>Section 403</b> | <b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b><br>201111019 201142033  | <b>403.00-00</b> |
|                    | • Rollover Amounts<br>201116043  | 403.05-00        |
| <b>Section 404</b> | <b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b><br>201007077 201111017   | <b>404.00-00</b> |
| <b>Section 408</b> | <b>Individual Retirement Accounts</b><br>201022025 201026041 201043049 201051026 201104061 201113047 <b>201150037</b>  | <b>408.00-00</b> |



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|---------------------|---|-------------------|
|                     | • Rollover Contributions  | 408.03-00         |
|                     | 201001026 201001027 201002048 201002049 201002050 201002052 201003030<br>201003031 201003032 201048046 201102067 201102068 201102069 201126041<br>201144037 201144038 201005058 201005059 201006035 201007078 201007079<br>201007080 201007081 201007082 201007083 201008048 201008048 201009016<br>201009017 201010030 201010032 201012053 201012055 201013067 201013073<br>201014073 201015038 201015039 201015040 201015041 201015042 201016092<br>201016093 201016097 201020026 201020033 201021039 201021040 201021041<br>201022024 201022025 201022027 201023072 201023073 201024073 201025084<br>201025088 201026038 201026039 201026042 201026043 201027061 201028046<br>201028047 201029019 201029020 201029021 201029022 201029023 201029024<br>201031038 201031039 201031040 201031041 201033040 201035045 201036026<br>201036029 201037038 201038017 201038018 201039041 201040039 201040041<br>201042041 201042042 201043043 201043044 201043045 201043046 201044028<br>201044029 201044036 201044037 201044038 201046020 201047027 201047028<br>201047029 201047030 201048046 201049042 201050045 201101031 201102067<br>201102068 201102069 201103058 201104051 201104053 201104054 201104055<br>201104056 201104057 201104058 201104059 201104060 201105045 201105046<br>201106023 201106024 201106025 201106026 201107031 201108043 201108047<br>201110014 201110018 201113048 201114037 201114039 201114045 201114047<br>201116040 201116041 201116042 201116043 201116044 201117038 201117039<br>201117040 201117041 201117042 201117043 201117044 201117045 201117046<br>201118025 201118026 201121033 201121033 201121034 201121034 201121035<br>201121035 201121036 201121036 201122031 201122032 201124031 201127022<br>201129045 201129046 201129047 201130013 201130014 201133014 201133015<br>201134025 201134026 201135034 201135035 201136029 201136037 201136038<br>201138051 201138052 201139012 201141022 201142030 201142031 201142034<br>201143027 201143028 201143029 201143030 201143031 201145029 201146024<br>201146025 201146026 201149046 201149047 201149048 <b>201150038 201150039</b> |                   |
|                     | • Distributions   | 408.06-00         |
|                     | <b>201150037</b>  |                   |
|                     | • Prohibited Transactions   | 408.07-00         |
|                     | <b>201150037</b>  |                   |
|                     | • Tax Treatment of Accounts and Annuities   | 408.08-00         |
|                     | <b>201150037</b>  |                   |
| <b>Section 408A</b> | <b>Roth IRA</b>   | <b>408A.00-00</b> |
|                     | 201016095 201022026 201026041 201104061   |                   |
| <b>Section 409</b>  | <b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>   | <b>409.00-00</b>  |
|                     | 201117047   |                   |
|                     | • Tax Credit Employee Stock Ownership Plan Defined  | 409.01-00         |
|                     | • <i>Definition of Employer Securities</i>  | 409.01-09         |
|                     | 201124030   |                   |
| <b>Section 412</b>  | <b>Minimum Funding Standards</b>  | <b>412.00-00</b>  |
|                     | 201104064 201147031   |                   |
|                     | • Plan Year   | 412.05-00         |
|                     | 201131034   |                   |
|                     | • Minimum Funding Waiver  | 412.06-00         |
|                     | 201001028 201001029 201001030 201012054 201029026 201052021 201103060<br>201130016 201136033 201138053 201145030 201145031 201145032  |                   |
| <b>Section 414</b>  | <b>Definitions and Special Rules</b>  | <b>414.00-00</b>  |
|                     | • Certain Employee Contributions  | 414.09-00         |
|                     | 201143032   |                   |

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|                     | • Separate Lines of Business and Operating Units<br>201140030   | 414.18-00         |
| <b>Section 415</b>  | <b>Limitations on Benefits and Contributions Under Qualified Plans</b><br>201036027 201036028                     | <b>415.00-00</b>  |
|                     | • Limitation for Defined Contribution Plans<br>201007077  | 415.02-00         |
|                     | • Qualified Governmental Excess Benefit Plans<br>201132028 201132029  | 415.12-00         |
| <b>Section 416</b>  | <b>Special Rules for Top-Heavy Plans</b>  | <b>416.00-00</b>  |
|                     | • Definitions   | 416.07-00         |
|                     | • <i>Key Employee</i><br>201024068  | 416.07-01         |
| <b>Section 417</b>  | <b>Definitions and Special Rules for Purposes of Minimum Survivor Annuity Requirements</b><br>201048044 201048047 | <b>417.00-00</b>  |
| <b>Section 419</b>  | <b>Treatment of Funded Welfare Benefit Plans</b><br>201022028 201040018   | <b>419.00-00</b>  |
|                     | • Qualified Asset Account<br>201040018  | 419.11-00         |
|                     | • Account Limit<br>201040018  | 419.12-00         |
|                     | • <i>Safe Harbor Limits</i><br>201040018  | 419.12-01         |
|                     | • <i>Collectively Bargained Funds</i><br>201022028  | 419.12-02         |
|                     | • Ten or More Employer Plan Exception<br>201017076  | 419.14-00         |
| <b>Section 419A</b> | <b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b><br>201022028    | <b>419A.00-00</b> |
| <b>Section 441</b>  | <b>Period For Computation of Taxable Income</b>   | <b>441.00-00</b>  |
|                     | • Definition of Taxable Year<br>201048038 201048038   | 441.01-00         |
| <b>Section 444</b>  | <b>Election of Taxable Year Other Than Required Year</b>  | <b>444.00-00</b>  |
|                     | • Procedural Requirements for Making Election<br>201027002  | 444.03-00         |
| <b>Section 446</b>  | <b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b><br>201033038                       | <b>446.00-00</b>  |
|                     | • Methods of Accounting (Permissible Method v. Not Permissible)<br>201027052 201027053 201027054 201035016        | 446.03-00         |
|                     | • <i>Cash</i><br>201135029  | 446.03-01         |
|                     | • Change of Methods (Permissible v. Not Permissible)<br>201035016   | 446.04-00         |
|                     | • <i>Required by Commissioner</i><br>201043037  | 446.04-02         |

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|                     | • Method of Accounting; Change of Method; Accrual to Cash (Overall)<br>201114007  | 446.14-00         |
|                     | • Market Discount   | 446.27-00         |
|                     | • <i>Method of Accrual (Other Than for Partial Principal Payments)</i><br>201105016   | 446.27-01         |
| <b>Section 451</b>  | <b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b><br>201011009 201106008 201148003 201149021 | <b>451.00-00</b>  |
|                     | • Prepaid and Advance Income<br>201008035 201008035 201013037 201145013   | 451.13-00         |
|                     | • <i>Services (Rev. Rul. 71-21)</i><br>201039024 201103052  | 451.13-01         |
|                     | • Constructive Receipt  | 451.14-00         |
|                     | • <i>Compensation</i><br>201024045  | 451.14-04         |
| <b>Section 453</b>  | <b>Installment Method (Available v. Not Available)</b><br>201002006 201007035 201016034   | <b>453.00-00</b>  |
|                     | • Real Property Sale<br>201021020   | 453.03-00         |
|                     | • Disposition of Obligations<br>201049006   | 453.05-00         |
|                     | • Timely v. Untimely Elections<br>201027025   | 453.06-00         |
|                     | • <i>Sale of Real Property</i><br>201002034   | 453.06-03         |
|                     | • Revocation of Elections<br>201007035 201016034  | 453.08-00         |
|                     | • Contingent Payment Sales<br>201002006 201111002 201121020 201121020   | 453.09-00         |
|                     | • <i>Alternative Basis Recovery</i><br>201002006 201111002  | 453.09-01         |
|                     | • Definitions   | 453.10-00         |
|                     | • <i>Special Rules</i><br>201144005   | 453.10-03         |
|                     | • Related Parties<br>201002034  | 453.11-00         |
|                     | • Dealer Dispositions   | 453.13-00         |
|                     | • <i>Exceptions to Dealer Dispositions</i><br>201049006   | 453.13-01         |
| <b>Section 453A</b> | <b>Special Rules for Non Dealers of Real Property</b>   | <b>453A.00-00</b> |
|                     | • Interest on Deferred Tax Liability<br>201021018   | 453A.03-00        |
| <b>Section 453B</b> | <b>Gain or Loss on Disposition of Installment Obligation</b>  | <b>453B.00-00</b> |
|                     | • In General<br>201144005   | 453B.01-00        |

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| <b>Section 457</b>  | <b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b><br>201024011 201103002 201142002 <b>201150020</b>  | <b>457.00-00</b>   |
|                     | <ul style="list-style-type: none"> <li>• Year of Inclusion in Gross Income<br/>201027013</li> <li>• Eligible Deferred Compensation Plan Defined<br/>201027013</li> <li>• <i>Tax Exempt Organization</i><br/>201014034</li> <li>• Grandfather Clause<br/>201117001</li> <li>• Exclusive Benefit Set-Asides</li> <li>• <i>Trusts</i><br/>201027013</li> </ul>   | <ul style="list-style-type: none"> <li>457.01-00</li> <li>457.05-00</li> <li>457.05-03</li> <li>457.11-00</li> <li>457.12-00</li> <li>457.12-01</li> </ul>                                       |
| <b>Section 460</b>  | <b>Special Rules for Long-Term Contracts</b><br>201024013   | <b>460.00-00</b>   |
|                     | <ul style="list-style-type: none"> <li>• Percentage of Completion - Capitalized Cost Method<br/>201024013</li> <li>• Percentage of Completion Method</li> <li>• <i>Look-Back Method</i><br/>201046009 201128007</li> <li>• Allocation of Costs to Contract (See Also 451 and 446)<br/>201111006</li> <li>• Definition of Long-Term Contract (See Also 451)<br/>201135029</li> <li>• <i>Aggregation Rules</i><br/>201024013</li> <li>• Change in Method of Accounting for Long-Term Contracts (See Also 446. and 451.)<br/>201024013</li> <li>• Proper Reporting Under the Long-Term Contract Method of Accounting<br/>201024013</li> </ul>  | <ul style="list-style-type: none"> <li>460.01-00</li> <li>460.02-00</li> <li>460.02-01</li> <li>460.03-00</li> <li>460.05-00</li> <li>460.05-03</li> <li>460.07-00</li> <li>460.09-00</li> </ul> |
| <b>Section 461</b>  | <b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b><br>201045001 201121001 201121001 201149021   | <b>461.00-00</b>   |
|                     | <ul style="list-style-type: none"> <li>• Accrual Method<br/>201126011 201043039</li> </ul>  | <ul style="list-style-type: none"> <li>461.01-00</li> </ul>  |
| <b>Section 468A</b> | <b>Special Rules for Decommissioning Cost</b>   | <b>468A.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• In General<br/>201102029 201102030 201144010 201035011 201035013 201037016 201037025<br/>201039011 201039012 201045008 201045011 201047008 201047009 201047010<br/>201049005 201049009 201050003 201050004 201102029 201102030 201128003<br/>201136003 201139002 201140004 201140005 201140022 201141005 201141006<br/>201142007 201142008 201142009 201143003 201143007 201143008 201143009<br/>201143010 201145003 201145004 201146009 201146010 201146011 201147007</li> <li>• Ruling Amount</li> <li>• <i>Revised Schedules</i><br/>201144008 201019003 201022013 201022014 201035014 201036002 201039020<br/>201039026 201050007 201050009 201050010 201051006 201103014 201145006</li> </ul> | <ul style="list-style-type: none"> <li>468A.01-00</li> <li>468A.04-00</li> <li>468A.04-02</li> </ul>   |

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| <b>Section 468B</b> | <b>Special Rules For Designated Settlement Funds</b>   | <b>468B.00-00</b> |
|                     | • In General<br>201126011  | 468B.01-00        |
|                     | • Other Funds<br>201045001 201109007 201109008 201112002   | 468B.06-00        |
| <b>Section 469</b>  | <b>Passive Activity Losses and Credits Limited</b>   | <b>469.00-00</b>  |
|                     | 201126026 201005016 201013016 201017007 201027028 201035016 201112010<br>201125002   |                   |
|                     | • Disallowed Loss and Credit   | 469.01-00         |
|                     | • <i>Individual, Estate or Trust</i><br>201029014  | 469.01-01         |
|                     | • Passive Activity Defined<br>201126026 201013016 201027028 201125002  | 469.03-00         |
|                     | • <i>Generally</i><br>201117011  | 469.03-01         |
|                     | • <i>Definition of Activity</i><br>201126016 201126026 201013016 201014038 201026002 201027018 201027028<br>201029004 201031008 201031009 201033015 201050022 201050023 201108027<br>201125002 201128009 201131002 | 469.03-03         |
|                     | • Passive Activity Loss and Credit Defined   | 469.04-00         |
|                     | • <i>Allocation of Interest &amp; Other Expenses</i><br>201005016  | 469.04-01         |
| <b>Section 471</b>  | <b>General Rule for Inventories</b>  | <b>471.00-00</b>  |
|                     | • Need for Inventories<br>201025049  | 471.01-00         |
|                     | • Valuation of Inventories   | 471.02-00         |
|                     | • <i>Inventory Writedowns</i><br>201114007   | 471.02-02         |
| <b>Section 472</b>  | <b>Last-In, First-Out Inventories</b>  | <b>472.00-00</b>  |
|                     | • Election<br>201005026 201130001 201136006 <b>201150025 201150028</b>   | 472.01-00         |
|                     | • LIFO Conformity Requirement<br>201034004   | 472.05-00         |
|                     | • Dollar Value Method<br>201043029   | 472.08-00         |
|                     | • <i>Link-Chain Method</i><br>201043029  | 472.08-04         |
| <b>Section 475</b>  | <b>Mark to Market Accounting Method for Dealers in Securities</b>  | <b>475.00-00</b>  |
|                     | • Definitions<br>201105005 201128017   | 475.05-00         |
|                     | • Commodities Dealers<br>201132021   | 475.06-00         |
|                     | • Securities Traders<br>201048029 201014004 201043030 201048029  | 475.08-00         |
| <b>Section 482</b>  | <b>Allocation of Income and Deductions Among Taxpayers</b>   | <b>482.00-00</b>  |
|                     | 201016048 201140008  |                   |

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|                    | • Correlative Adjustments   | 482.03-00        |
|                    | • <i>Service Charges and Fees</i><br>201025072  | 482.03-07        |
|                    | • Transfer or Use of Intangibles  | 482.11-00        |
|                    | • <i>Valuation</i><br>201111013   | 482.11-07        |
| <b>Section 483</b> | <b>Interest on Certain Deferred Payments</b><br>201126011   | <b>483.00-00</b> |
|                    | • Related Parties<br>201039048  | 483.05-00        |
| <b>Section 501</b> | <b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b>  | <b>501.00-00</b> |
|                    | 201002041 201005060 201007060 201020034 201022023 201029031 201031034<br>201032045 201108041 201113034 201121021 201121021 201121032 201121032<br>201129043 201129055 201130011 201133013 201135032 201143020 201145025   |                  |
|                    | • Instrumentalities of U.S.<br>201105043 201149045  | 501.01-00        |
|                    | • Religious, Charitable, etc., Institutions and Community Chest<br>201102065 201102066 201126034 201126035 201144031 201004044 201004045<br>201007068 201007069 201007070 201007071 201007072 201007073 201007074<br>201007075 201007076 201013056 201013057 201013058 201013059 201013061<br>201013062 201013063 201013064 201015044 201016089 201017059 201017060<br>201017061 201017062 201017063 201017064 201017077 201019033 201020021<br>201021029 201021030 201021031 201021032 201021033 201021034 201021036<br>201021046 201022029 201022030 201023057 201023058 201023059 201023060<br>201023061 201023062 201023074 201025079 201025080 201025081 201025083<br>201029030 201029032 201029033 201029034 201029035 201029036 201031033<br>201031035 201032047 201032048 201032049 201032050 201032051 201032052<br>201032053 201036025 201037029 201037030 201037031 201037032 201037033<br>201039034 201039035 201040022 201040023 201040024 201040025 201040026<br>201040027 201040028 201040029 201040030 201040031 201040032 201040033<br>201040035 201040036 201040038 201042038 201042039 201043052 201044020<br>201044021 201045024 201045025 201045026 201045027 201045028 201045029<br>201045030 201047033 201049043 201049044 201049045 201050035 201050037<br>201050038 201050039 201050041 201101024 201101025 201101026 201101027<br>201101028 201102065 201102066 201103056 201103057 201103061 201104066<br>201105042 201105044 201106016 201106017 201108038 201108048 201109028<br>201110012 201110020 201111014 201113035 201113036 201114036 201116031<br>201116032 201116033 201116046 201117034 201117035 201118022 201119034<br>201119035 201120028 201120032 201120037 201121022 201121022 201121023<br>201121023 201121024 201121024 201121025 201121025 201121026 201121026<br>201121032 201121032 201122022 201122023 201122024 201122025 201123039<br>201123041 201123047 201124026 201124027 201124028 201124029 201125042<br>201127013 201127014 201127015 201127016 201127017 201128028 201128029<br>201128031 201129041 201129042 201130005 201130012 201131024 201131025<br>201138050 201140028 201140031 201141021 201142028 201146020 201146021<br>201148007 201149033 201149034 201149035 <b>201150031</b> | 501.03-00        |
|                    | • <i>Employee Benefit Organization (See Also 0501.09-00)</i><br>201039044 201044019 201047024   | 501.03-01        |
|                    | • <i>Foundations</i><br>201126037 201004041 201004043 201006032 201007061 201013065 201013066<br>201122026 201143022  | 501.03-02        |
|                    | • <i>Trusts</i><br>201120035  | 501.03-03        |

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| • <i>Unincorporated Associations</i><br>201031033 201031035   | 501.03-04 |
| • <i>Corporations</i><br>201126037 201144030 201004045 201008050 201008050 201012051 201016088<br>201016089 201030035 201031035 201039048 201044022 201052022 201110012<br>201121032 201121032 201149044 <b>201150034</b>   | 501.03-05 |
| • <i>Educational Organizations</i><br>201007060 201009015 201010028 201020021 201031032 201031035 201039046<br>201125045 201128028 201128038 201129043 201131025 201132030  | 501.03-08 |
| • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i><br>201044017 201049046 201119036  | 501.03-10 |
| • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i><br>201014068 201127013 201149036 201149037 201149038 201149039 201149040<br>201149041 201149042   | 501.03-11 |
| • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i><br>201016089 201128028 201138050   | 501.03-15 |
| • <i>Political Action Organizations</i><br>201020021 201127013  | 501.03-17 |
| • <i>Public Recreation Facilities and Athletic Organizations</i><br>201110012   | 501.03-19 |
| • <i>Religious Organizations</i><br>201049043 201122027   | 501.03-20 |
| • <i>Research Organizations</i><br>201126039 201037037  | 501.03-21 |
| • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i><br>201144030 201017067 201140028 201143020 201147033   | 501.03-22 |
| • <i>Schools, Colleges, etc.</i><br>201031032 201033039 201036024 201044015   | 501.03-23 |
| • <i>Scientific Organizations</i><br>201114035 201128030  | 501.03-24 |
| • <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i><br>201017067  | 501.03-27 |
| • <i>Testing for Public Safety</i><br>201123036 201125043   | 501.03-28 |
| • <i>Organizational and Operational Tests</i><br>201048045 201102064 201144032 201016089 201031034 201036031 201042040<br>201044016 201044026 201048045 201050033 201102071 201109029 201113041<br>201125045 201131026 201135032 201141021 201143020 201143023 201145025<br>201146023 201149031 | 501.03-30 |
| • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i><br>201013060 201017065 201029037 201031035 201037034 201125045 201127013<br>201128032 201128034 201128035 201149043  | 501.04-00 |
| • <i>Political Activities Organizations</i><br>201127013 201142027  | 501.04-03 |
| • <i>Homeowners Association</i><br>201040019 201130009  | 501.04-07 |
| • <i>Labor Organizations</i><br>201121027 201121027   | 501.05-00 |

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| <ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i><br/>201016088 201030035 201136027</li> </ul>   | 501.05-01 |
| <ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i><br/>201018015 201024066 201040020 201050040 201105043 201107028 201110013<br/>201116030 <b>201150032 201150034 201150036</b></li> </ul>                  | 501.06-00 |
| <ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i><br/>201012051 201028042 201040020 201105048 201107028 201116030 201130009<br/>201147034 <b>201150032 201150036</b></li> </ul>  | 501.06-01 |
| <ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i><br/><b>201150034</b></li> </ul>  | 501.06-02 |
| <ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i><br/>201038015</li> </ul>  | 501.06-03 |
| <ul style="list-style-type: none"> <li>• <i>Social Clubs</i><br/>201002043 201002044 201013055 201023063 201029038 201032045 201032046<br/>201039036 201040037 201043042 201107029 201107030 201108039 201111015<br/>201146022</li> </ul>   | 501.07-00 |
| <ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i><br/>201025078 201039045</li> </ul>   | 501.07-01 |
| <ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i><br/>201032045</li> </ul>   | 501.07-02 |
| <ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i><br/>201002043 201003022</li> </ul>   | 501.07-03 |
| <ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i><br/>201025078 201038021 201138054</li> </ul>   | 501.07-05 |
| <ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i><br/>201028042</li> </ul>   | 501.07-06 |
| <ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i><br/>201126040 201104045 201108040</li> </ul>  | 501.08-00 |
| <ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i><br/>201022023 201024068 201121028 201121028 201131028</li> </ul>  | 501.09-00 |
| <ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i><br/>201131028</li> </ul>   | 501.09-01 |
| <ul style="list-style-type: none"> <li>• <i>Inurement</i><br/>201028042 201128037</li> </ul>  | 501.09-03 |
| <ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies, Orders, and Associations</i><br/>201002040 201039037 201039038 201039039 201040034 201050034 201050036</li> </ul>   | 501.10-00 |
| <ul style="list-style-type: none"> <li>• <i>Local Benevolent Life Insurance Associations, etc.</i><br/>201016090</li> </ul>   | 501.12-00 |
| <ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i><br/>201016090</li> </ul>   | 501.12-01 |
| <ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i><br/>201002042 201007067 201105047 201123038</li> </ul>  | 501.12-02 |
| <ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i><br/>201016081 201123035 201123037 201143021</li> </ul>   | 501.12-03 |
| <ul style="list-style-type: none"> <li>• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i><br/>201126036 201126038 201015043 201021035 201023064 201023065 201025077<br/>201025082 201039040 201045031 201101029 201121029 201121029</li> </ul> | 501.15-00 |



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|                    | • Organization of Past or Present Armed Forces Members<br>201013054 201035035 201037035 201037036 201103062 201104046 201123040   | 501.19-00        |
|                    | • Section 501(c)(25) Organizations<br>201133011   | 501.25-00        |
|                    | • Control of Corporation  | 501.30-00        |
|                    | • <i>Closely Controlled Organizations</i><br>201101036 201131026  | 501.30-01        |
|                    | • Income Inures v. does Not Inure to Private Individual<br>201001023 201001024 201010028 201050033 201101036 201109029 201117036<br>201121032 201121032 201127014 201129043 201130010 201131026 201143023<br>201143035 201147034 201149044 201149045 <b>201150035</b>   | 501.32-00        |
|                    | • <i>Distribution of Assets to Private Individuals</i><br>201001023 201001024 201044017 201101036 201108042 201108048   | 501.32-01        |
|                    | • Private v. Public Interest Served<br>201001023 201001024 201004045 201004046 201005060 201009015 201010028<br>201016088 201017067 201018020 201019033 201030035 201035038 201036030<br>201039048 201042040 201050033 201101036 201108042 201109029 201116028<br>201117036 201119036 201121032 201121032 201122028 201125044 201125045<br>201128030 201129043 201130010 201131025 201131026 201135032 201138050<br>201142029 201143020 201143023 201148008 201149031 201149044 201149045<br><b>201150035</b> | 501.33-00        |
|                    | • <i>Trustees Serve Private Interest</i><br>201017067 201039046 201044017   | 501.33-01        |
|                    | • "Exclusively" Test<br>201007060 201020034 201031035 201042040 201044018 201101036 201116028<br>201149045  | 501.35-00        |
|                    | • Business Activities<br>201009015 201017066 201019033 201029036 201043052 201046016 201047033<br>201124025   | 501.36-00        |
|                    | • <i>Section 501(c)(3) Organizations</i><br>201039046 201046016 201108042 201117036 201119036 201149031 <b>201150035</b>  | 501.36-01        |
| <b>Section 503</b> | <b>Requirements for Exemption (Exempt v. Not Exempt)</b><br>201002041 201007060 201121032 201121032   | <b>503.00-00</b> |
|                    | • Future Status of Organizations Denied Exemption<br>201002041 201007060 201017078 201035024 201035025 201035026 201035027<br>201035028 201035029 201035030 201035031 201035032 201035033 201035034   | 503.03-00        |
| <b>Section 504</b> | <b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>   | <b>504.00-00</b> |
|                    | • Denial of Exemption<br>201016088 201044018 201120036 201149031  | 504.50-00        |
| <b>Section 507</b> | <b>Termination of Private Foundation Status</b><br>201007065 201032044 201130006 201132027  | <b>507.00-00</b> |
|                    | • Termination Under Section 507(a)(1)<br>201007064 201013065 201013066 201020025 201133013  | 507.01-00        |
|                    | • Aggregate Tax Benefit<br>201013065 201013066  | 507.07-00        |
| <b>Section 508</b> | <b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>   | <b>508.00-00</b> |

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|                    | • Disallowance of Certain Deductions<br>201016089  | 508.03-00        |
| <b>Section 509</b> | <b>Private Foundation Defined</b><br>201027058 201149036 201149037 201149038 201149039 201149040 201149041<br>201149042  | <b>509.00-00</b> |
|                    | • Definitions  | 509.01-00        |
|                    | • <i>Private Foundation</i><br>201036025 201044019 201044023 201047024 201119036 201123036 201125043   | 509.01-01        |
|                    | • Exceptions to Private Foundation Status<br>201044024 201044025   | 509.02-00        |
|                    | • <i>Publicly Supported Organizations</i><br>201119036   | 509.02-01        |
|                    | • <i>Supporting Organizations</i><br>201124024 201131027 201145025 201149044   | 509.02-02        |
|                    | • <i>Churches</i><br>201122027   | 509.02-04        |
|                    | • Continuation of Private Foundation Status<br>201131027   | 509.03-00        |
| <b>Section 511</b> | <b>Tax on Unrelated Business Income of Charitable, etc, Organizations<br/>(Taxable v. Not Taxable)</b><br>201015037 201121028 201149036 201149037 201149038 201149039<br>201149040 201149041 201149042   | <b>511.00-00</b> |
| <b>Section 512</b> | <b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b><br>201003023 201003024 201007063 201011035 201015037 201016082 201016083<br>201016085 201016086 201022022 201024069 201043041 201043050 201049047<br>201051024 201105043 201105049 201105050 201108037 201113035 201120028<br>201120029 201120030 201120031 201120032 201122025 201123036 201123044<br>201123045 201125043 | <b>512.00-00</b> |
|                    | • Exception, Additions, and Limitations on Unrelated Income<br>201024068 201134023   | 512.01-00        |
|                    | • <i>Rents and Royalties</i><br>201106019 201147035  | 512.01-01        |
|                    | • Investments and Other Speculative Activities--Foundation (See Also<br>0501.26-06)<br>201123042 201123043   | 512.04-00        |
|                    | • Fund-Raising Activities (See Also 0501.26-06)<br>201017066   | 512.06-00        |
| <b>Section 513</b> | <b>Unrelated v. Not Unrelated Trade or Business</b><br>201012052 201015037 201105043 201123045 201128027 201130005 201131029   | <b>513.00-00</b> |
|                    | • Sales and Service to Public<br>201123045 201147035   | 513.04-00        |
| <b>Section 514</b> | <b>Unrelated Debt-Financed Income</b><br>201020022 201128027 201147035   | <b>514.00-00</b> |
|                    | • Acquisition Indebtedness<br>201108037 201131029 201142026  | 514.07-00        |
| <b>Section 527</b> | <b>Political Organizations</b><br>201127013  | <b>527.00-00</b> |
| <b>Section 528</b> | <b>Certain Homeowners Associations</b><br>201126001 201016008 201117024 201117025 201131004  | <b>528.00-00</b> |

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|                     | • Revocation of Election<br>201149023   | 528.04-00         |
|                     | • Definition of Homeowners Association<br>201040019   | 528.05-00         |
| <b>Section 534</b>  | <b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b><br>201017066                           | <b>534.00-00</b>  |
| <b>Section 541</b>  | <b>Imposition of Personal Holding Company Tax (Imposed v. Not Imposed)</b><br>201037028                           | <b>541.00-00</b>  |
| <b>Section 542</b>  | <b>Definition of Personal Holding Company</b><br>201037028  | <b>542.00-00</b>  |
| <b>Section 562</b>  | <b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b><br>201026023 201109003 201119025 201135002 | <b>562.00-00</b>  |
|                     | • Preferential Dividends<br>201032033   | 562.03-00         |
| <b>Section 565</b>  | <b>Consent Dividends</b><br>201002012 201008034 201008034 201045004 201049004 201140003                           | <b>565.00-00</b>  |
|                     | • General Rule  | 565.01-00         |
|                     | • <i>Eligible Corporations</i><br>201103001   | 565.01-01         |
| <b>Section 611</b>  | <b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b>  | <b>611.00-00</b>  |
|                     | • Oil, Gas, or Minerals--General<br>201013036   | 611.01-00         |
|                     | • By Whom Deductible  | 611.02-00         |
|                     | • <i>Interests Acquired for Services Rendered</i><br>201006011  | 611.02-03         |
| <b>Section 613A</b> | <b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b><br>201102027 201102027                | <b>613A.00-00</b> |
|                     | • Limitations on Subsection (c)   | 613A.04-00        |
|                     | • <i>Retailers Excluded</i><br>201102027 201102027 201131008  | 613A.04-02        |
|                     | • <i>Refiners Excluded</i><br>201131008   | 613A.04-03        |
| <b>Section 631</b>  | <b>Gain or Loss in the Case of Timber, Coal, or Domestic Iron Ore</b><br>201006004 201108029                      | <b>631.00-00</b>  |
| <b>Section 638</b>  | <b>Continental Shelf Areas</b>  | <b>638.00-00</b>  |
|                     | • Definition of "United States and possession of the United States"<br>201027046                                  | 638.01-00         |
| <b>Section 642</b>  | <b>Special Rules for Credits and Deductions</b>   | <b>642.00-00</b>  |
|                     | • Charitable Deduction<br>201023015 201132005   | 642.03-00         |
|                     | • <i>Gross Income Requirement</i><br>201042023  | 642.03-01         |
|                     | • Unused Losses and Excess Deductions<br>201047021  | 642.08-00         |

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| <b>Section 643</b> | <b>Definitions Applicable to Subparts A, B, C, and D</b><br>201026018 201128011 201128012 201128013 201128014 201128015 201129013<br>201129014 201129015 201133007                                    | <b>643.00-00</b> |
|                    | • Multiple Trusts<br>201003015  | 643.06-00        |
| <b>Section 661</b> | <b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b>  | <b>661.00-00</b> |
|                    | • Amounts Paid, Credited, or Required to Be Distributed<br>201016073  | 661.01-00        |
| <b>Section 662</b> | <b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b><br>201016073  | <b>662.00-00</b> |
| <b>Section 663</b> | <b>Special Rules Applicable to Sections 661 and 662</b><br>201129026  | <b>663.00-00</b> |
|                    | • 65-Day Rule<br>201115004 201129026  | 663.04-00        |
|                    | • Separate Share Rule<br>201119005  | 663.05-00        |
| <b>Section 664</b> | <b>Charitable Remainder Trusts</b><br>201126007 201011034 201026005 201113040   | <b>664.00-00</b> |
|                    | • Definitions<br>201126007 201030015 201113040 201133004  | 664.03-00        |
|                    | • <i>Charitable Remainder Annuity Trust</i><br>201126007  | 664.03-01        |
|                    | • <i>Charitable Remainder Unitrust</i><br>201048031 201014043 201016033 201029002 201030015 201042012 201048031<br>201113040 201117005  | 664.03-02        |
|                    | • Valuation<br>201117005  | 664.04-00        |
| <b>Section 671</b> | <b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b><br>201138033   | <b>671.00-00</b> |
|                    | • Persons Treated as Grantors<br>201047018 201116002  | 671.02-00        |
| <b>Section 677</b> | <b>Income for Benefit of Grantor</b><br>201116005   | <b>677.00-00</b> |
| <b>Section 678</b> | <b>Person Other Than Grantor Treated as Substantial Owner</b><br>201038004 201038005 201038006 201039010 201117005 201128011 201128012<br>201128013 201128014 201128015 201129013 201129014 201129015 | <b>678.00-00</b> |
| <b>Section 691</b> | <b>Recipients of Income in Respect of Decedents</b><br>201013033  | <b>691.00-00</b> |
|                    | • Includibility of Item as Income in Respect of Decedent Generally<br>201027031 201116005   | 691.01-00        |
| <b>Section 704</b> | <b>Partner's Distributive Share</b><br>201127004  | <b>704.00-00</b> |
|                    | • Partnership Agreement   | 704.01-00        |
|                    | • <i>Section 704(c) Considerations</i><br>201028016 201028017 201032003   | 704.01-04        |

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| <b>Section 707</b> | <b>Transactions Between Partner and Partnership</b>   | <b>707.00-00</b> |
|                    | • Not in Capacity as Partner<br>201103018   | 707.01-00        |
| <b>Section 708</b> | <b>Continuation of Partnership</b>  | <b>708.00-00</b> |
|                    | • Termination<br>201004032  | 708.01-00        |
| <b>Section 741</b> | <b>Recognition and Character of Gain or Loss on Sale or Exchange</b>  | <b>741.00-00</b> |
|                    | 201002035   |                  |
| <b>Section 752</b> | <b>Treatment of Certain Liabilities</b>   | <b>752.00-00</b> |
|                    | • Decrease in Partner's Liabilities<br>201044013  | 752.02-00        |
|                    | • Sale or Exchange of an Interest<br>201149005  | 752.04-00        |
| <b>Section 754</b> | <b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b>  | <b>754.00-00</b> |
|                    | 201013025 201017034 201031005 201031006 201103011 201103012 201103013<br>201103029 201104025 201119020 201122011 201122015 201129024 201129030<br>201135021 201149008 201149009                   |                  |
|                    | • Timeliness of Election<br>201002026 201011004 201012031 201012032 201013025 201017034 201047013<br>201104025 201108023 201114011 201115002 201116010 201122015 201135021<br>201149008 201149009 | 754.02-00        |
| <b>Section 761</b> | <b>Terms Defined</b>  | <b>761.00-00</b> |
|                    | 201002034   |                  |
|                    | • Partner<br>201004031  | 761.02-00        |
| <b>Section 803</b> | <b>Life Insurance Gross Income</b>  | <b>803.00-00</b> |
|                    | 201006002   |                  |
|                    | • Premiums<br>201105005 201128017   | 803.01-00        |
| <b>Section 816</b> | <b>Life Insurance Company Defined</b>   | <b>816.00-00</b> |
|                    | 201048032 201048032   |                  |
| <b>Section 817</b> | <b>Treatment of Variable Contracts</b>  | <b>817.00-00</b> |
|                    | 201014001 201027038 201038008 201105012   |                  |
| <b>Section 831</b> | <b>Tax On Insurance Companies Other Than Life Insurance Companies</b>   | <b>831.00-00</b> |
|                    | 201006016 201017010 201019001 201028025 201031001 201037018 201043032<br>201105020 201114018 201117027 201149021  |                  |
|                    | • Whether Company Qualifies as Insurance Company<br>201030014   | 831.03-00        |
| <b>Section 832</b> | <b>Insurance Company Taxable Income</b>   | <b>832.00-00</b> |
|                    | 201004004   |                  |
|                    | • Premiums Earned<br>201015030  | 832.05-00        |
|                    | • Deductions Allowed<br>201006029 201006030 201006031   | 832.12-00        |
|                    | • Interinsurers or Reciprocal Underwriters<br>201114015   | 832.15-00        |

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| <b>Section 851</b> | <b>Definition of Regulated Investment Company</b><br>201026023 201037014 201103033 201113018  | <b>851.00-00</b>       |
|                    | • Election to be Regulated Investment Company<br>201140012  | 851.01-00              |
|                    | • Gross Income Requirement<br>201001005 201048021 201048022 201102047 201102055 201005023 201006015<br>201007044 201020003 201024003 201024004 201025031 201026017 201030004<br>201031007 201034011 201037012 201039002 201042001 201042015 201043016<br>201043017 201048021 201048022 201049015 201051014 201102047 201102055<br>201103009 201103017 201103019 201103036 201104013 201106006 201107012<br>201108003 201108008 201108018 201113015 201116014 201120017 201122012<br>201128022 201129002 201131001 201132008 201134014 201135001 | 851.02-00              |
| <b>Section 852</b> | <b>Taxation of Regulated Investment Companies and Their Shareholders</b><br>201144004 201010002   | <b>852.00-00</b>       |
| <b>Section 853</b> | <b>Foreign Tax Credit Allowed Shareholders</b><br>201006021   | <b>853.00-00</b>       |
| <b>Section 855</b> | <b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b><br>201002021 201006021 201140012  | <b>855.00-00</b>       |
|                    | • General Rule<br>201002005   | 855.01-00              |
| <b>Section 856</b> | <b>Definition of Real Estate Investment Trust</b><br>201002012 201002020 201144007 201144016 201144022 201006020 201007048<br>201010002 201016039 201016041 201034010 201039021 201043002 201045012<br>201049013 201104023 201104033 201109003 201113026 201118001 201119001<br>201119025 201124001 201129031 201129034 201135002 201145008 201146012<br>201147015 201149003  | <b>856.00-00</b>       |
|                    | • Income Requirements<br>201045014 201113002 201115017 201118015 201122014 201122016 201123003<br>201123005 201129007 201137004 201137004 201139005 201149003   | 856.01-00              |
|                    | • Investment Requirements<br>201113002 201125013 201143011 201149003  | 856.02-00              |
|                    | • Other Requirements<br>201016014   | 856.03-00              |
|                    | • Rents From Real Property<br>201014042 201033022 201037005 201108009 201129007 201149003   | 856.04-00              |
|                    | • Interest<br>• <i>Foreclosure Property</i><br>201033022  | 856.05-00<br>856.05-02 |
|                    | • Treatment of Wholly Owned Subsidiaries<br><b>201150022</b>  | 856.07-00              |
| <b>Section 857</b> | <b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b><br>201103001   | <b>857.00-00</b>       |
| <b>Section 858</b> | <b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b><br>201004024  | <b>858.00-00</b>       |
| <b>Section 860</b> | <b>Deduction for Deficiency Dividends</b><br>201043031  | <b>860.00-00</b>       |
|                    | • Determination<br>201124023  | 860.04-00              |

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| <b>Section 860D</b> | <b>REMIC Defined</b>   | <b>860D.00-00</b> |
|                     | • Election<br>201119021  | 860D.01-00        |
| <b>Section 860E</b> | <b>Treatment of Income in Excess of Daily Accruals on Residual Interests</b>           | <b>860E.00-00</b> |
|                     | 201143018  |                   |
| <b>Section 861</b>  | <b>Income From Sources Within the U.S.</b>   | <b>861.00-00</b>  |
|                     | • Gross Income From Sources Within U.S.<br>201027046                                   | 861.01-00         |
|                     | • Allocation and Apportionment of Interest Expense (In General)<br>201024042 201119026 | 861.09-00         |
|                     | • <i>Asset Method of Apportionment</i><br>201024042 201140015                          | 861.09-06         |
|                     | • <i>Fair Market Value Method</i><br>201024042 201119026                               | 861.09-07         |
|                     | • Allocation Apportionment of Research and Experimental Expenditures (In General)      | 861.15-00         |
|                     | • <i>Gross Income Method</i><br>201016042  | 861.15-02         |
| <b>Section 862</b>  | <b>Income From Sources Without U.S.</b>  | <b>862.00-00</b>  |
|                     | 201027046  |                   |
| <b>Section 864</b>  | <b>Definitions</b>   | <b>864.00-00</b>  |
|                     | • U.S. Trade or Business   | 864.01-00         |
|                     | • <i>Personal Services</i><br>201027046  | 864.01-01         |
| <b>Section 871</b>  | <b>Tax on Nonresident Alien Individuals</b>  | <b>871.00-00</b>  |
|                     | 201027046  |                   |
| <b>Section 875</b>  | <b>Partnerships; Beneficiaries of Estates or Trusts</b>                                | <b>875.00-00</b>  |
|                     | 201027041 201028026 201028027  |                   |
| <b>Section 882</b>  | <b>Tax on Income of Foreign Corporations Connected with United States Business</b>     | <b>882.00-00</b>  |
|                     | 201013001  |                   |
|                     | • Allocation of Deductions<br>201013001  | 882.04-00         |
|                     | • Interest deductions<br>201013001   | 882.07-00         |
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|                     | • Special Rules for Insurance Companies<br>201013001                                   | 882.08-00         |
| <b>Section 884</b>  | <b>Branch Tax</b>  | <b>884.00-00</b>  |
|                     | • Rules for Termination, Liquidation, Reorganization or Incorporation                  | 884.08-00         |
|                     | • <i>Complete Termination of a U. S. Business</i><br>201138019 201138020               | 884.08-10         |
| <b>Section 894</b>  | <b>Income Affected by Treaty</b>   | <b>894.00-00</b>  |
|                     | • Transportation and Shipping Income (See Also 872.03, 883.01, & 9114.08-00)           | 894.07-00         |

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|                    | • <i>Income Exempt by Treaty</i><br>201027041 201028026 201028027   | 894.07-01        |
|                    | • Pensions<br>201025059 201028038   | 894.11-00        |
| <b>Section 897</b> | <b>Disposition of Investment in United States Real Property</b><br>201032016  | <b>897.00-00</b> |
|                    | • Election by Foreign Corporation to be Treated As a Domestic Corporation<br>201032016  | 897.04-00        |
|                    | • Coordination With Nonrecognition Provisions Such As Exchange of U.S. Real Property Interest By Nonresident Alien Individual or Foreign Corporation<br>201032016 | 897.06-00        |
| <b>Section 901</b> | <b>Taxes of Foreign Countries and of Possessions of U.S.</b><br>201043035   | <b>901.00-00</b> |
|                    | • Allowance of Credit<br>201112019  | 901.01-00        |
|                    | • <i>Definition of Income Tax</i><br>201052017 201103041  | 901.01-03        |
|                    | • <i>Dual Capacity Taxpayers</i><br>201049021 201143016   | 901.01-04        |
|                    | • Amount Allowed  | 901.02-00        |
|                    | • <i>Citizens and Domestic Corporations</i><br>201040007  | 901.02-01        |
| <b>Section 902</b> | <b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>                 | <b>902.00-00</b> |
|                    | • Computation of Credit   | 902.01-00        |
|                    | • <i>Post-1986 Foreign Income Taxes</i><br>201040007  | 902.01-02        |
| <b>Section 904</b> | <b>Limitation on Credit</b><br>201016072  | <b>904.00-00</b> |
|                    | • Carryback and Carryover<br>201111009  | 904.02-00        |
|                    | • Recapture of Overall Foreign Loss   | 904.05-00        |
|                    | • <i>Recapture of Overall Foreign Losses of a Domestic Trust</i><br>201024056   | 904.05-06        |
| <b>Section 905</b> | <b>Applicable Rules</b>   | <b>905.00-00</b> |
|                    | • Year in Which Credit Taken<br>201016062   | 905.01-00        |
|                    | • Adjustments on Payment of Accrued Taxes<br>201145015  | 905.03-00        |
|                    | • <i>Pooling Adjustments</i><br>201145015   | 905.03-02        |
|                    | • <i>Redetermination of U.S. Liability</i><br>201145015   | 905.03-03        |
|                    | • <i>Notification</i><br>201145015  | 905.03-04        |
|                    | • <i>Timing of Notification</i><br>201145015  | 905.03-05        |



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|                    | • <i>Method of Notification</i><br>201145015  | 905.03-06        |
|                    | • <i>Penalties</i><br>201145015   | 905.03-07        |
| <b>Section 911</b> | <b>Citizens or Residents of the United States Living Abroad</b>   | <b>911.00-00</b> |
|                    | • Bona Fide Resident<br>201044005   | 911.01-00        |
|                    | • Election<br>201119011   | 911.11-00        |
|                    | • <i>Reelection</i><br>201023051 201047015 201105011 201147003  | 911.11-03        |
| <b>Section 936</b> | <b>Puerto Rico and Possession Tax Credit</b>  | <b>936.00-00</b> |
|                    | • Termination<br>201006027  | 936.09-00        |
| <b>Section 951</b> | <b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b><br>201015030  | <b>951.00-00</b> |
| <b>Section 952</b> | <b>Subpart F Income Defined</b><br>201027036  | <b>952.00-00</b> |
| <b>Section 953</b> | <b>Insurance Income</b><br>201015030  | <b>953.00-00</b> |
|                    | • Election by Foreign Insurance Company to be Treated as Domestic Corporation<br>201017010 201028025 201037018 201037021 201119010  | 953.06-00        |
| <b>Section 954</b> | <b>Foreign Base Company Income</b>  | <b>954.00-00</b> |
|                    | • Foreign Personal Holding Company Income   | 954.02-00        |
|                    | • <i>Sale or Exchange of Property</i><br>201131023  | 954.02-05        |
|                    | • <i>Nonfunctional Currency Transactions</i><br>201103022   | 954.02-07        |
|                    | • Foreign Base Company Sales Income<br>201002024  | 954.03-00        |
| <b>Section 956</b> | <b>Investment of Earnings in U.S. Property</b>  | <b>956.00-00</b> |
|                    | • U.S. Property Defined<br>201106007  | 956.03-00        |
| <b>Section 957</b> | <b>Controlled Foreign Corporations; United States Persons</b><br>201104034 201106003 201107004 201107005 201107006 201107007 201107008<br>201107009 201108020 201108021 201108022 | <b>957.00-00</b> |
| <b>Section 964</b> | <b>Miscellaneous Provisions</b>   | <b>964.00-00</b> |
|                    | • Earnings and Profits<br>201027036   | 964.01-00        |
| <b>Section 988</b> | <b>Treatment of Certain Foreign Currency Transactions</b>   | <b>988.00-00</b> |
|                    | • Computation of Exchange Gain or Loss  | 988.02-00        |
|                    | • <i>Debt Instruments</i><br>201114021  | 988.02-02        |
| <b>Section 992</b> | <b>Requirements of a Domestic International Sales Corporation</b>   | <b>992.00-00</b> |

|                     |   |                   |
|---------------------|---|-------------------|
|                     | • Election<br>201025039 201025043 201049001 201108013 201112005 201115007 201118010<br>201132001 201132014 201141003 201147022  | 992.02-00         |
| <b>Section 999</b>  | <b>Reports by Taxpayers; Determinations</b><br>201024065  | <b>999.00-00</b>  |
| <b>Section 1001</b> | <b>Determination of Amount of and Recognition of Gain or Loss</b><br>201102004 201102005 201102006 201102007 201102008 201102009 201102010<br>201102011 201102012 201102013 201102014 201102015 201102016 201102017<br>201102018 201102019 201102020 201102021 201102022 201102023 201102024<br>201102051 201102052 201024017 201024018 201024019 201024020 201024021<br>201024022 201024023 201024024 201024026 201024027 201024029 201024043<br>201024044 201025030 201026014 201026018 201026024 201026025 201026026<br>201026027 201027045 201033025 201034005 201050005 201050006 201050008<br>201051002 201051003 201051004 201051023 201052002 201101001 201101002<br>201101003 201101004 201101005 201101006 201101007 201101008 201101009<br>201102004 201102005 201102006 201102007 201102008 201102009 201102010<br>201102011 201102012 201102013 201102014 201102015 201102016 201102017<br>201102018 201102019 201102020 201102021 201102022 201102023 201102024<br>201102051 201102052 201104001 201109004 201118007 201122007 201128011<br>201128012 201128013 201128014 201128015 201129013 201129014 201129015<br>201131014 201133007 201134017 201136011 201136012 201136013 201136014<br>201136015 201136016 201142020 201147024 201149005 | <b>1001.00-00</b> |
|                     | • Allocation of Sales Price<br>201120012 201120013  | 1001.01-00        |
|                     | • Amount Realized   | 1001.02-00        |
|                     | • <i>Property Differing Materially</i><br>201003015 201011002 201011008 201128018 201129021   | 1001.02-07        |
| <b>Section 1011</b> | <b>Adjusted Basis for Determining Gain or Loss</b><br>201012050 201105004 201105005 201128017   | <b>1011.00-00</b> |
| <b>Section 1012</b> | <b>Basis of Property--Costs</b><br>201147024  | <b>1012.00-00</b> |
| <b>Section 1015</b> | <b>Basis of Property Acquired by Gift or Transfer in Trust</b><br>201024017 201024018 201024019 201024020 201024021 201024022 201024023<br>201024024 201024043 201024044 201026018 201050005 201050006 201050008<br>201133007 201134017   | <b>1015.00-00</b> |
|                     | • Transfer in Trust After December 31, 1920<br>201003015  | 1015.03-00        |
| <b>Section 1031</b> | <b>Exchange of Property Held for Productive Use or Investment</b>   | <b>1031.00-00</b> |
|                     | • Property Held For Productive Use or Investment<br>201024036   | 1031.01-00        |
|                     | • Like Kind Property<br>201013038 201024036 201025049   | 1031.02-00        |
|                     | • Deferred Exchanges<br>201048025 201013038 201030020 201048025   | 1031.05-00        |
|                     | • Multi-Party Exchanges<br>201030020  | 1031.06-00        |
| <b>Section 1032</b> | <b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b><br>201014049 201025047 201105030  | <b>1032.00-00</b> |
| <b>Section 1033</b> | <b>Involuntary Conversion</b>   | <b>1033.00-00</b> |

|                      |   |                    |
|----------------------|---|--------------------|
|                      | • General Rule<br>201015015   | 1033.01-00         |
|                      | • Definition of Involuntary Conversion Events<br>201015015  | 1033.02-00         |
|                      | • Property Similar or Related in Service or Use<br>201015015 201111004  | 1033.03-00         |
|                      | • Special Rule For Condemned Business or Investment Real Estate<br>201015015  | 1033.06-00         |
| <b>Section 1035</b>  | <b>Exchanges of Insurance Policies</b>  | <b>1035.00-00</b>  |
|                      | • Exchange of Policies With Different Insurers<br>201038012   | 1035.03-00         |
| <b>Section 1042</b>  | <b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives</b>   | <b>1042.00-00</b>  |
|                      | 201005028   |                    |
|                      | • Recapture on Disposition of Qualified Replacement Property<br>201024005   | 1042.05-00         |
| <b>Section 1059A</b> | <b>Limitation on Taxpayer's Basis or Inventory Cost in Property Imported From Related Persons</b>   | <b>1059A.00-00</b> |
|                      | • Upwards Adjustments to Customs Value<br>201043028   | 1059A.02-00        |
| <b>Section 1092</b>  | <b>Straddles</b>  | <b>1092.00-00</b>  |
|                      | • Recognition of Loss   | 1092.01-00         |
|                      | • <i>Limitation</i><br>201105004  | 1092.01-01         |
|                      | • Special Rule for Identified Straddles   | 1092.02-00         |
|                      | • <i>Defined</i><br>201117012 201117013   | 1092.02-01         |
|                      | • Mixed Straddles   | 1092.05-00         |
|                      | • <i>Mixed Straddle Account</i><br>201048017 201048017  | 1092.05-02         |
| <b>Section 1221</b>  | <b>Capital Asset v. Not a Capital Asset</b>   | <b>1221.00-00</b>  |
|                      | 201144023 201027045 201123042 201123043 201123044 201147024   |                    |
|                      | • Copyright, Literacy, Musical, or Artistic Composition, Letter or Memorandum   | 1221.03-00         |
|                      | • <i>Similar Property</i><br>201121020 201121020  | 1221.03-01         |
|                      | • Securities  | 1221.12-00         |
|                      | • <i>Business Hedges</i><br>201034018 201046015 201142020   | 1221.12-02         |
| <b>Section 1222</b>  | <b>Other Terms Relating to Capital Gains and Losses</b>   | <b>1222.00-00</b>  |
|                      | 201121020 201121020 201147024   |                    |
|                      | • Short-Term v. Long-Term Capital Gains and Losses<br>201123042 201123043 201123044   | 1222.01-00         |
| <b>Section 1223</b>  | <b>Holding Period of Capital Assets</b>   | <b>1223.00-00</b>  |
|                      | 201024017 201024018 201024019 201024020 201024021 201024022 201024023<br>201024024 201024043 201024044 201026018 201033025 201050005 201050006<br>201050008 201128018 201129021 201133007 201134017 |                    |

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| <b>Section 1231</b> | <b>Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)</b><br>201002035 201006004 | <b>1231.00-00</b> |
|                     | • Involuntary Conversion<br>201043009 201043010 201043011 201043012 201043013 201043014  | 1231.10-00        |
| <b>Section 1233</b> | <b>Gains and Losses from Short Sales</b><br>201109017  | <b>1233.00-00</b> |
|                     | • Short Term Gains and Holding Periods<br>201105004 201129029  | 1233.02-00        |
| <b>Section 1234</b> | <b>Option to Buy or Sell</b><br>201123042 201123043 201123044 201142020  | <b>1234.00-00</b> |
| <b>Section 1245</b> | <b>Gain From Dispositions of Certain Depreciable Property</b><br>201016053   | <b>1245.00-00</b> |
| <b>Section 1248</b> | <b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b><br>201051020  | <b>1248.00-00</b> |
| <b>Section 1253</b> | <b>Transfers of Franchises, Trademarks, and Trade Names</b>  | <b>1253.00-00</b> |
|                     | • Significant Power, Right, or Continuing Interest<br>201121020 201121020  | 1253.02-00        |
| <b>Section 1256</b> | <b>Section 1256 Contracts Marked to Market</b>   | <b>1256.00-00</b> |
|                     | • Treatment of Gain or Loss on Section 1256 Contracts<br>201034018 201046015   | 1256.01-00        |
|                     | • Non-applicability of Mark to Market to Hedging Transaction   | 1256.05-00        |
|                     | • <i>Identification of Transaction as Hedging</i><br>201034018 201046015   | 1256.05-02        |
|                     | • Definitions  | 1256.07-00        |
|                     | • <i>Qualified Board or Exchange</i><br>201016002 201110009  | 1256.07-05        |
| <b>Section 1272</b> | <b>Current Inclusion in Income of Original Issue Discount</b>  | <b>1272.00-00</b> |
|                     | • Constant Interest Rate (Economic Accrual)<br>201049024   | 1272.01-00        |
| <b>Section 1273</b> | <b>Determination of Amount of Original Issue Discount</b><br>201126011   | <b>1273.00-00</b> |
|                     | • Definition of Original Issue Discount  | 1273.01-00        |
|                     | • <i>De Minimis Rule</i><br>201049024  | 1273.01-03        |
| <b>Section 1274</b> | <b>Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property</b>  | <b>1274.00-00</b> |
|                     | • Debt Instruments Subject to Section 1274<br>201126011  | 1274.04-00        |
| <b>Section 1275</b> | <b>Other Definitions &amp; Special Rules</b>   | <b>1275.00-00</b> |
|                     | • Integration<br>201043004   | 1275.08-00        |
| <b>Section 1276</b> | <b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b><br>201010002   | <b>1276.00-00</b> |

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| <b>Section 1295</b> | <b>Qualified Electing Fund</b>   | <b>1295.00-00</b> |
|                     | • Time For Making Election   | 1295.02-00        |
|                     | • <i>Retroactive Elections</i>   | 1295.02-02        |
|                     | 201002001 201002029 201102044 201102045 201006001 201014003 201016003<br>201016004 201016005 201017025 201019010 201025005 201025006 201025008<br>201025009 201025010 201025011 201025012 201025013 201025014 201025015<br>201025016 201025017 201025025 201029016 201102044 201102045 201120009<br>201125004 201125005 201125006 201131018 201131019 201138017 201138018<br>201142012 201142013 201142014 201142015 201147023 |                   |
|                     | • Election Requirements  | 1295.03-00        |
|                     | 201025007  |                   |
| <b>Section 1296</b> | <b>Passive Foreign Investment Company</b>  | <b>1296.00-00</b> |
|                     | 201002005 201025020 201137006 201137006 201137007 201137007 201138023<br>201138024 201138025 201138026 201140018 201140019 201140020 201141014<br>201141015 201141016 201142017 201142018 201142019  |                   |
| <b>Section 1297</b> | <b>Special Rules</b>   | <b>1297.00-00</b> |
|                     | 201106003 201107004 201107005 201107006 201107007 201107008 201107009<br>201108020 201108021 201108022   |                   |
| <b>Section 1311</b> | <b>Correction of Error</b>   | <b>1311.00-00</b> |
|                     | 201024061 201125034  |                   |
|                     | • Correction Not Barred v. Barred at Time of Error   | 1311.02-00        |
|                     | 201149027  |                   |
| <b>Section 1312</b> | <b>Circumstances of Adjustment</b>   | <b>1312.00-00</b> |
|                     | 201102063 201102063 201149026  |                   |
|                     | • Double Exclusion of an Item of Gross Income  | 1312.04-00        |
|                     | 201149027  |                   |
| <b>Section 1341</b> | <b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b>   | <b>1341.00-00</b> |
|                     | 201023056  |                   |
|                     | • Amount Previously Included in Income v. Not Included   | 1341.02-00        |
|                     | 201125040  |                   |
| <b>Section 1361</b> | <b>Definitions</b>   | <b>1361.00-00</b> |
|                     | 201126023 201144002 201144003 201015017 201039010 201049025 201115016<br>201119017 201128025   |                   |
|                     | • Small Business Corporation v. Not a Small Business Corporation   | 1361.01-00        |
|                     | 201144002 201144003 201006026 201007043 201015017 201113021 201115015<br>201122008   |                   |
|                     | • <i>Number of Shareholders</i>  | 1361.01-01        |
|                     | 201043015 201043015  |                   |
|                     | • <i>Shareholder Not an Individual or Permitted Trust or Estate</i>  | 1361.01-02        |
|                     | 201108012 201116002 201128019  |                   |
|                     | • <i>More than One Class of Stock</i>  | 1361.01-04        |
|                     | 201102033 201015017 201016040 201017019 201038001 201042003 201102033<br>201104019 201113021 201129023 <b>201150030</b>  |                   |
|                     | • Stock Owned by Husband and Wife  | 1361.02-00        |
|                     | 201102046 201102046  |                   |
|                     | • Certain Trusts Permitted as Shareholders   | 1361.03-00        |
|                     | 201002007 201102046 201102046 201122003  |                   |

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|---------------------|---|-------------------|
|                     | • <i>Grantor Trusts</i>   | 1361.03-01        |
|                     | 201039010   |                   |
|                     | • <i>Qualified Subchapter S Trusts</i>                                | 1361.03-02        |
|                     | 201003002 201048020 201144018 201006017 201015013 201017009 201048020 |                   |
|                     | 201119005 201122003 201147016   |                   |
|                     | • <i>Electing Small Business Trusts</i>                               | 1361.03-03        |
|                     | 201144018 201114002 201122003   |                   |
|                     | • <i>Qualified Subchapter S Subsidiary</i>                            | 1361.05-00        |
|                     | 201001006 201007043 201010001 201013019 201015010 201016013 201019004 |                   |
|                     | 201031002 201031003 201033001 201036003 201042021 201043003 201043006 |                   |
|                     | 201049025 201103021 201103030 201115015 201115016 201115016 201122008 |                   |
|                     | 201147011   |                   |
| <b>Section 1362</b> | <b>Election by Small Business Corporation</b>                         | <b>1362.00-00</b> |
|                     | 201001010 201001011 201001012 201048026 201126025 201144002 201144003 |                   |
|                     | 201007046 201014037 201014039 201016010 201016035 201016036 201016037 |                   |
|                     | 201016045 201017005 201017039 201019014 201020007 201025040 201025041 |                   |
|                     | 201026029 201030022 201032030 201032031 201033028 201034006 201035007 |                   |
|                     | 201036003 201036004 201037004 201038010 201039016 201042003 201043020 |                   |
|                     | 201046011 201048026 201050016 201050021 201051009 201051015 201104021 |                   |
|                     | 201105021 201107001 201109015 201110008 201116016 201117016 201117020 |                   |
|                     | 201119005 201119007 201122013 201128023 201129003 201131005 201146001 |                   |
|                     | 201146002 201147012 <b>201150024</b>                                  |                   |
|                     | • <i>Eligible v. Ineligible</i>                                       | 1362.01-00        |
|                     | 201048026 201126025 201007046 201016035 201016037 201016045 201019014 |                   |
|                     | 201026029 201034006 201037001 201048026 201050024 201122013 201128019 |                   |
|                     | 201128021 201129003 201129009 201129010 201129011 201129012 201137002 |                   |
|                     | 201137002 201147012   |                   |
|                     | • <i>Shareholder Consent</i>  | 1362.01-01        |
|                     | 201017030 201017038 201025002 201030018 201051008 201103005           |                   |
|                     | • <i>Election After Termination</i>                                   | 1362.01-02        |
|                     | 201126025 201144009 201047007 201050021 201146001 201146002           |                   |

• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042  
201102043 201102048 201102049 201126005 201126017 201126022 201126028  
201144012 201004002 201004007 201004023 201005020 201005021 201005027  
201006013 201006018 201006019 201006025 201007042 201007046 201007049  
201008029 201008029 201008030 201008030 201008031 201008031 201008032  
201008032 201010011 201010014 201010022 201011006 201011007 201013020  
201013021 201013031 201014036 201014037 201014039 201015014 201015022  
201016010 201016035 201016037 201016045 201016050 201017005 201017011  
201017039 201017042 201019004 201019011 201019014 201019019 201024038  
201025001 201025003 201025004 201025023 201025042 201026001 201026003  
201026004 201026009 201026016 201026022 201026028 201026029 201026030  
201026031 201027006 201027020 201027029 201027032 201027033 201027037  
201027042 201027043 201028003 201028004 201028028 201029001 201029005  
201029010 201029017 201030001 201030006 201030019 201030022 201031010  
201032020 201032027 201032028 201032029 201032031 201033004 201033006  
201033017 201034002 201034006 201034014 201034016 201035007 201035012  
201036004 201037015 201037023 201038010 201039016 201039018 201040002  
201042006 201042011 201042017 201042020 201043007 201043018 201043020  
201044002 201046006 201047001 201047002 201047003 201047004 201047005  
201047006 201047014 201048027 201049002 201049010 201049011 201049017  
201049019 201049023 201050014 201050015 201050016 201050018 201050024  
201050028 201051007 201051009 201051011 201051012 201051015 201051017  
201102028 201102032 201102042 201102043 201102048 201102049 201103034  
201104014 201104015 201104016 201104017 201104018 201104021 201105028  
201106002 201107001 201108015 201108017 201108026 201109006 201109011  
201109015 201110008 201112006 201112007 201113019 201113020 201113024  
201114016 201114020 201115013 201116007 201116009 201116016 201117010  
201118005 201118016 201119007 201119009 201119013 201119018 201119024  
201121004 201121004 201121012 201121012 201122006 201122013 201123004  
201123013 201123021 201124002 201124005 201124007 201125001 201125003  
201127008 201128006 201129003 201129004 201129025 201131005 201131021  
201131022 201134016 201135004 201135019 201135023 201135031 201138008  
201138013 201140010 201140014 201143005 201146003 201147006 201147008  
201147013 201147017 201149010

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020  
201034016 201046011 201050021 201106002 201116002 201123012 201146001  
201146002

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002 201123012 201146001  
201146002

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016  
201046011 201050002 201110001 201117004 201117008 201118011 201119014  
201122001 201125011 201125012 201129001

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|                     | • Inadvertent Terminations   | 1362.04-00        |
|                     | 201001010 201001011 201001012 201002003 201003002 201048020 201048026<br>201102033 201102034 201126009 201144018 201006010 201006017 201006026<br>201010007 201010008 201010021 201011005 201014035 201015001 201015013<br>201016015 201016016 201016025 201016046 201017009 201017020 201017036<br>201017037 201017041 201019009 201020007 201025033 201027001 201027014<br>201028024 201029005 201030002 201030021 201031030 201032018 201032020<br>201032030 201032034 201033028 201034003 201034016 201035009 201035010<br>201036005 201037001 201038001 201039005 201040001 201042002 201042010<br>201042014 201042022 201045002 201045006 201045010 201045016 201046005<br>201046011 201047018 201048020 201048026 201050019 201050021 201050025<br>201051010 201102033 201102034 201103015 201103028 201104008 201104009<br>201104019 201104030 201105017 201105025 201106002 201106005 201108012<br>201108028 201110001 201110003 201113004 201113017 201114009 201115015<br>201117004 201117008 201117015 201117016 201118004 201118008 201119022<br>201122001 201122004 201122008 201123008 201123009 201123010 201123011<br>201123012 201123021 201123023 201127005 201128021 201128023 201129001<br>201129009 201129010 201129011 201129012 201129023 201131015 201132013<br>201134002 201136004 201137002 201137002 201139001 201140010 201145001<br>201145002 201146001 201146002 201147012 201147016 201149013 <b>201150024</b><br><b>201150030</b> |                   |
| <b>Section 1363</b> | <b>Effect of Election on Corporation</b>   | <b>1363.00-00</b> |
|                     | • Elections of an S Corporation  | 1363.02-00        |
|                     | 201102046 201102046  |                   |
|                     | • Recapture of LIFO Benefits   | 1363.04-00        |
|                     | 201010026  |                   |
| <b>Section 1366</b> | <b>Pass-Thru of Items to Shareholders</b>  | <b>1366.00-00</b> |
|                     | 201011010 201114017  |                   |
| <b>Section 1368</b> | <b>Distributions</b>   | <b>1368.00-00</b> |
|                     | 201115016  |                   |
|                     | • Accumulated Adjustments Account  | 1368.01-00        |
|                     | 201115016  |                   |
| <b>Section 1374</b> | <b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b>   | <b>1374.00-00</b> |
|                     | 201003018 201006004 201049025 201105031 <b>201150023</b>   |                   |
|                     | • Net Unrealized Built-in Gain   | 1374.03-00        |
|                     | 201102046 201102046  |                   |
| <b>Section 1375</b> | <b>Tax Imposed On Certain Passive Investment Income</b>  | <b>1375.00-00</b> |
|                     | 201030024 201042010  |                   |
| <b>Section 1381</b> | <b>Organizations to Which Part Applies</b>   | <b>1381.00-00</b> |
|                     | 201010006 201036012 201103007 201105008 201141007  |                   |
|                     | • Certain Other Cooperatives   | 1381.02-00        |
|                     | 201024028 201105008  |                   |
| <b>Section 1382</b> | <b>Taxable Income of Cooperatives</b>  | <b>1382.00-00</b> |
|                     | 201002009 201048018 201126012 201005015 201010013 201015018 201022005<br>201022006 201023011 201024030 201024031 201034015 201043008 201046001<br>201048018 201049007 201050027 201105015 201115009 201115010 201118009<br>201120008 201138002 201138029   |                   |
|                     | • Patronage Dividends  | 1382.02-00        |
|                     | 201008043 201008043  |                   |
| <b>Section 1397</b> | <b>Empowerment Zone - Other definitions and special rules</b>  | <b>1397.00-00</b> |
|                     | 201025063  |                   |



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| <b>Section 1397C</b> | <b>Qualified Zone Property Defined</b><br>201132016   | <b>1397C.00-00</b>  |
| <b>Section 1401</b>  | <b>Rate and Applicability of Self-Employment Tax</b><br>• Relief from Taxes by Certain International Agreements<br>201119031  | <b>1401.00-00</b><br>1401.02-00   |
| <b>Section 1402</b>  | <b>Definitions</b><br>201109027 201119032<br>• Net Earnings From Self-Employment<br>201101010<br>• Ministers, Members of Religious Orders, Christian Science Practitioners<br>(Election)<br>201035022   | <b>1402.00-00</b><br>1402.01-00<br>1402.05-00   |
| <b>Section 1441</b>  | <b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b><br>201024002 201027046 201032016<br>• Income Subject to Withholding v. Not Subject to Withholding<br>201117006 201117021<br>• Exemptions from Withholding<br>• <i>Personal Services Exemption</i><br>201027046   | <b>1441.00-00</b><br>1441.02-00<br>1441.03-00<br>1441.03-03                             |
| <b>Section 1445</b>  | <b>Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).</b><br>201011031 201028040 201032016<br>• Exceptions to Duty to Withhold<br>201032016<br>• <i>Status of Foreign Corporation Making Election Under Section 897(i)</i><br>201032016<br>• <i>No Gain or Loss Required to be Recognized by Transferor by Operation of Code or Treaty Provision</i><br>201032016  | <b>1445.00-00</b><br>1445.02-00<br>1445.02-04<br>1445.02-11                             |
| <b>Section 1446</b>  | <b>Withholding Tax Paid by Partnerships with Foreign Partners</b><br>201112011  | <b>1446.00-00</b>   |
| <b>Section 1501</b>  | <b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b><br>201144015 201120014  | <b>1501.00-00</b>   |
| <b>Section 1502</b>  | <b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b><br>201144015 201020006 201021017 201034017 201051016 201103026 201103035<br>201115014 201117017 201117023 201136025 201143012<br>• Definitions<br>201140017<br>• Intercompany Transactions<br>201006003 201011003 201028029 201028030 201033027 201044003 201115001<br>201115014 201149015<br>• <i>Stock of Members</i><br>201006003 201033018 201115014<br>• <i>Obligations of Members</i><br>201014033<br>• <i>Anti-Avoidance</i><br>201044003 | <b>1502.00-00</b><br>1502.01-00<br>1502.13-00<br>1502.13-01<br>1502.13-02<br>1502.13-03 |

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|                     | • Consolidated Net Operating Loss Deduction   | 1502.21-00        |
|                     | 201003012 201144020 201144021 201028005 201038011 201051022 201113022<br>201115011 201117022 201118002 201120018 201121014 201121014 201123026<br>201125014 201127002 201127003 201128001 201131009 201132002 201132003<br>201134001 201135003 201140007 201140011 201143006 201145007 201146013<br>201146015 201147021 201149019 |                   |
|                     | • Basis of Property   | 1502.31-00        |
|                     | 201140017   |                   |
|                     | • <i>Stock Basis After a Group Structure Change</i>   | 1502.31-01        |
|                     | 201140017   |                   |
|                     | • Investment Adjustment   | 1502.32-00        |
|                     | 201141008 201141009   |                   |
|                     | • Earnings and Profits  | 1502.33-00        |
|                     | 201120015 201140017   |                   |
|                     | • Life and Non-Life   | 1502.50-00        |
|                     | 201047019 201145007   |                   |
|                     | • Filing Requirements   | 1502.75-00        |
|                     | 201002032 201144015 201144017 201013028 201013029 201015004 201019017<br>201020006 201025044 201033009 201039007 201042019 201049014 201049022<br>201051016 201103027 201103035 201103037 201113014 201120014 201128004<br>201131016 201133008 201136025 201141010 201142010 201143015 201146006<br>201146007 201146014 201149020 |                   |
|                     | • <i>When Group Remains in Existence</i>  | 1502.75-10        |
|                     | 201126006 201015004 201021017 201117017 201120015   |                   |
|                     | • <i>Common Parent No Longer in Existence</i>   | 1502.75-11        |
|                     | 201120015   |                   |
|                     | • Taxable Year of Members of Group  | 1502.76-00        |
|                     | 201013051 201049025   |                   |
|                     | • Common Parent Agent for Subsidiaries  | 1502.77-00        |
|                     | 201022017 201022018 201025070 201112021   |                   |
|                     | • Separate Return Years   | 1502.79-00        |
|                     | 201002002   |                   |
|                     | • Consolidated Returns for Subsequent Years   | 1502.89-00        |
|                     | 201002002   |                   |
|                     | • Carryover and Carryback   | 1502.92-00        |
|                     | 201143006 201149019   |                   |
|                     | • Application of Section 382 with Respect to a Consolidated Group   | 1502.98-00        |
|                     | 201005019   |                   |
|                     | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List   | 1502.99-00        |
|                     | 201045017 201114013 201114014   |                   |
| <b>Section 1503</b> | <b>Computation and Payment of Taxes</b>   | <b>1503.00-00</b> |
|                     | 201140016   |                   |
|                     | • Dual Consolidated Loss  | 1503.04-00        |
|                     | 201140016   |                   |
| <b>Section 1504</b> | <b>Definitions</b>  | <b>1504.00-00</b> |
|                     | 201002015 201002016 201002017 201005022 201006024 201024001 201025024<br>201103010 201115012  |                   |

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|                      | • Affiliated Group v. Not an Affiliated Group<br>201007045 201015031 201015032 201017008 201025024 201103010 201148002<br>201148006   | 1504.01-00         |
|                      | • Includible Corporation v. Not an Includible Corporation<br>201048024 201048024  | 1504.02-00         |
|                      | • Options, Warrants, Convertible Obligations<br>201015031 201015032   | 1504.03-00         |
| <b>Section 1563</b>  | <b>Definitions and Special Rules</b><br>201112012 201112013   | <b>1563.00-00</b>  |
| <b>Section 2001</b>  | <b>Imposition and Rate of Tax</b><br>201015025 201039008 201039009  | <b>2001.00-00</b>  |
| <b>Section 2032</b>  | <b>Alternate Valuation</b><br>201001014 201144011 201016006 201033023 201103003 201109014 201122009   | <b>2032.00-00</b>  |
|                      | • Exercise of Election<br>201019002 201052007 201118013   | 2032.01-00         |
| <b>Section 2032A</b> | <b>Valuation of Farm Real Property</b><br>201015003   | <b>2032A.00-00</b> |
|                      | • Recapture   | 2032A.05-00        |
|                      | • <i>Disposition of Interest</i><br>201129016 201129018 201129019 201129020   | 2032A.05-01        |
|                      | • <i>Cessation of Qualified Use</i><br>201129016 201129018 201129019 201129020  | 2032A.05-02        |
| <b>Section 2033</b>  | <b>Property in Which Decedent Had an Interest</b><br>201015025 201039008  | <b>2033.00-00</b>  |
| <b>Section 2035</b>  | <b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b><br>201015025 201039008 201039009 201109004   | <b>2035.00-00</b>  |
| <b>Section 2036</b>  | <b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b><br>201102004 201102005 201102006 201102007 201102008 201102009 201102010<br>201102011 201102012 201102013 201102014 201102015 201102016 201102017<br>201102018 201102019 201102020 201102021 201102022 201102023 201102024<br>201102051 201102052 201015025 201039008 201039009 201042004 201051002<br>201051003 201051004 201051023 201052002 201101001 201101002 201101003<br>201101004 201101005 201101006 201101007 201101008 201101009 201102004<br>201102005 201102006 201102007 201102008 201102009 201102010 201102011<br>201102012 201102013 201102014 201102015 201102016 201102017 201102018<br>201102019 201102020 201102021 201102022 201102023 201102024 201102051<br>201102052 201104001 201109004 201131014 201133007 201147010 | <b>2036.00-00</b>  |
|                      | • Retention of Right to Designate Who Shall Enjoy Property or Income<br>201016033   | 2036.02-00         |
| <b>Section 2037</b>  | <b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b><br>201015025 201039008 201039009 201042004 201109004 201131014   | <b>2037.00-00</b>  |
| <b>Section 2038</b>  | <b>Revocable Transfers (Included v. Not Included in Gross Estate)</b><br>201015025 201039008 201039009 201042004 201109004 201133007 201147010  | <b>2038.00-00</b>  |
| <b>Section 2041</b>  | <b>Powers of Appointment (Included v. Not Included in Gross Estate)</b><br>201002013 201015025 201029011 201038004 201038005 201038006 201039003<br>201039008 201039009 201116006 201128011 201128012 201128013 201128014<br>201128015 201129013 201129014 201129015 201132017 201134017 201136017<br>201147005   | <b>2041.00-00</b>  |

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|                      | • General Power v. Not a General Power<br>201006005 201006023 201020001 201021003 201021004 201021005 201021006<br>201021007 201021008 201021009 201021010 201021011 201023001 201023002<br>201023003 201023004 201023005 201023006 | 2041.03-00         |
|                      | • Special Powers<br>201013002   | 2041.04-00         |
|                      | • Exercise of Powers<br>201143002   | 2041.05-00         |
|                      | • 5 and 5 Power<br>201042004  | 2041.11-00         |
| <b>Section 2044</b>  | <b>Certain Property for which Marital Deduction was Previously Allowed</b><br>201024008 201036013 201112001 201119004 201131011   | <b>2044.00-00</b>  |
| <b>Section 2046</b>  | <b>Disclaimers (See 2518.00-00)</b><br>201125009  | <b>2046.00-00</b>  |
| <b>Section 2055</b>  | <b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b><br>201022001 201032002 201032010  | <b>2055.00-00</b>  |
|                      | • Transfers Not Exclusively for Charitable Purposes<br>201117005  | 2055.07-00         |
|                      | • Modification of Will  | 2055.09-00         |
|                      | • <i>Contest</i><br>201004022   | 2055.09-02         |
|                      | • Charitable and Noncharitable Interest (Tax Reform Act of 1969)  | 2055.12-00         |
|                      | • <i>Unitrusts</i><br>201016033 201117005   | 2055.12-05         |
|                      | • <i>Reformations of Nonqualifying Interests</i><br>201115003 201125007   | 2055.12-10         |
| <b>Section 2056</b>  | <b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De-<br/>duction)</b><br>201126030 201022004 201023007 201036013 201046004 201112001 201131011   | <b>2056.00-00</b>  |
|                      | • Terminable Interests<br>201024035 201131011   | 2056.01-00         |
|                      | • Qualified Terminable Interest Property<br>201020002 201116004 201117005 201118007 201119004 201148001   | 2056.07-00         |
|                      | • Special Rule for Charitable Remainder Trusts<br>201117005   | 2056.08-00         |
|                      | • Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen<br>201103004  | 2056.19-00         |
|                      | • <i>Exception For Qualified Domestic Trust</i><br>201103004  | 2056.19-01         |
|                      | • <i>Exception For Property Transferred to Qualified Domestic Trust</i><br>201103004  | 2056.19-02         |
| <b>Section 2056A</b> | <b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b><br>201032022 201103004 201140001  | <b>2056A.00-00</b> |
| <b>Section 2103</b>  | <b>Gross Estate v. Not Part of Gross Estate of Nonresidents Not Citizens</b><br>201003013   | <b>2103.00-00</b>  |
| <b>Section 2104</b>  | <b>Property Within U.S.</b>   | <b>2104.00-00</b>  |

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|                      | • Revocable Transfers and Transfers Within 3 Years of Death<br>201020009  | 2104.02-00         |
| <b>Section 2207A</b> | <b>Right of Recovery in the Case of Certain Marital Deduction Property</b><br>201024008 201118007 201119004   | <b>2207A.00-00</b> |
|                      | • Recovery With Respect to Gift Tax<br>201119003  | 2207A.02-00        |
| <b>Section 2501</b>  | <b>Imposition of Gift Tax (Imposed v. Not Imposed)</b><br>201013017 201013018 201024014 201024015 201024016 201024017 201024018<br>201024019 201024020 201024021 201024022 201024023 201024024 201024026<br>201024027 201024029 201024043 201024044 201025026 201025030 201026014<br>201026024 201026025 201026026 201026027 201032021 201042004 201109004<br>201118014 201121002 201121002 201122007 201128011 201128012 201128013<br>201128014 201128015 201129013 201129014 201129015 201132017 201133007<br>201134017 201138027 201147005 201147010   | <b>2501.00-00</b>  |
|                      | • Gift v. Not a Gift<br>201003015 201102004 201102005 201102006 201102007 201102008 201102009<br>201102010 201102011 201102012 201102013 201102014 201102015 201102016<br>201102017 201102018 201102019 201102020 201102021 201102022 201102023<br>201102024 201102051 201102052 201006005 201006023 201021003 201021004<br>201021005 201021006 201021007 201021008 201021009 201021010 201021011<br>201023001 201023002 201023003 201023004 201023005 201023006 201051002<br>201051003 201051004 201051023 201052002 201101001 201101002 201101003<br>201101004 201101005 201101006 201101007 201101008 201101009 201102004<br>201102005 201102006 201102007 201102008 201102009 201102010 201102011<br>201102012 201102013 201102014 201102015 201102016 201102017 201102018<br>201102019 201102020 201102021 201102022 201102023 201102024 201102051<br>201102052 201104001 201131014 201136011 201136012 201136013 201136014<br>201136015 201136016 | 2501.01-00         |
| <b>Section 2511</b>  | <b>Transfers in General (Gift v. Not a Gift)</b><br>201024008 201119004   | <b>2511.00-00</b>  |
|                      | • Transfer of Life Estate or Other Right Over Income<br>201119003   | 2511.10-00         |
|                      | • Gift of Remainder<br>201004006  | 2511.11-00         |
|                      | • Renunciation of Testate or Intestate Share<br>201001007   | 2511.18-00         |
| <b>Section 2513</b>  | <b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b><br>201124006 201129027   | <b>2513.00-00</b>  |
| <b>Section 2514</b>  | <b>Powers of Appointment (Transfer v. Not a Transfer)</b><br>201006005 201006023 201021003 201021004 201021005 201021006 201021007<br>201021008 201021009 201021010 201021011 201023001 201023002 201023003<br>201023004 201023005 201023006 201132017 201134017 201147005  | <b>2514.00-00</b>  |
|                      | • Power Created After October 21, 1942<br>201020001   | 2514.02-00         |
|                      | • Lapse of Post Oct. 21, 1942 Power is Release  | 2514.04-00         |
|                      | • <i>Exception: 5 Plus 5 Power</i><br>201042004   | 2514.04-01         |
| <b>Section 2518</b>  | <b>Disclaimers</b><br>201032002 201032010 201125009   | <b>2518.00-00</b>  |

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|                     | • Requirements for a Qualified Disclaimer<br>201125009  | 2518.01-00        |
|                     | • Undivided Portion of an Interest<br>201125009   | 2518.03-00        |
| <b>Section 2519</b> | <b>Disposition of Certain Life Estates</b><br>201024008 201117005 201118007 201119003 201119004   | <b>2519.00-00</b> |
| <b>Section 2522</b> | <b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>  | <b>2522.00-00</b> |
|                     | • Transfer Not Exclusively for Charitable etc. Purposes   | 2522.02-00        |
|                     | • <i>Transfer of Partial Interests</i><br>201129033   | 2522.02-01        |
| <b>Section 2523</b> | <b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>  | <b>2523.00-00</b> |
|                     | • Election With Respect to Life Estate for Donee Spouse   | 2523.06-00        |
|                     | • <i>Qualified Terminable Interest Property</i><br>201025021 201109012  | 2523.06-01        |
| <b>Section 2601</b> | <b>Tax On Generation Skipping Transfers</b>   | <b>2601.00-00</b> |
|                     | 201006005 201006023 201010016 201013017 201013018 201013027 201013032<br>201021003 201021004 201021005 201021006 201021007 201021008 201021009<br>201021010 201021011 201021012 201023001 201023002 201023003 201023004<br>201023005 201023006 201024014 201024015 201024016 201024017 201024018<br>201024019 201024020 201024021 201024022 201024023 201024024 201024026<br>201024027 201024029 201024043 201024044 201025026 201025030 201026014<br>201026018 201026024 201026025 201026026 201026027 201027005 201027040<br>201032026 201035008 201039003 201049012 201050005 201050006 201050008<br>201104003 201104012 201104022 201108010 201109004 201116006 201121002<br>201121002 201121007 201121007 201121008 201121008 201121009 201121009<br>201121011 201121011 201122007 201123014 201128011 201128012 201128013<br>201128014 201128015 201129013 201129014 201129015 201134017 201136017<br>201138027 201143002 201148001 |                   |
|                     | • Effective Dates<br>201128018 201129021  | 2601.01-00        |
|                     | • Exceptions  | 2601.03-00        |
|                     | • <i>Irrevocable Trusts</i><br>201003015 201011002 201011008 201013030 201023050 201049008 201049016<br>201128018 201129021 201147010   | 2601.03-01        |
|                     | • <i>Additions to Irrevocable Trusts</i><br>201136011 201136012 201136013 201136014 201136015 201136016   | 2601.03-05        |
|                     | • Transitional Rules<br>201006005 201006023 201021003 201021004 201021005 201021006 201021007<br>201021008 201021009 201021010 201021011 201023001 201023002 201023003<br>201023004 201023005 201023006 201024014 201024015 201024016 201024017<br>201024018 201024019 201024020 201024021 201024022 201024023 201024024<br>201024043 201024044 201025026   | 2601.04-00        |

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|                     | <ul style="list-style-type: none"> <li>• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 2601.04-01</li> <li>201102004 201102005 201102006 201102007 201102008 201102009 201102010</li> <li>201102011 201102012 201102013 201102014 201102015 201102016 201102017</li> <li>201102018 201102019 201102020 201102021 201102022 201102023 201102024</li> <li>201102051 201102052 201006005 201006023 201015025 201021003 201021004</li> <li>201021005 201021006 201021007 201021008 201021009 201021010 201021011</li> <li>201023001 201023002 201023003 201023004 201023005 201023006 201039008</li> <li>201039009 201051002 201051003 201051004 201051023 201052002 201101001</li> <li>201101002 201101003 201101004 201101005 201101006 201101007 201101008</li> <li>201101009 201102004 201102005 201102006 201102007 201102008 201102009</li> <li>201102010 201102011 201102012 201102013 201102014 201102015 201102016</li> <li>201102017 201102018 201102019 201102020 201102021 201102022 201102023</li> <li>201102024 201102051 201102052 201104001</li> </ul> |  |
|                     | <ul style="list-style-type: none"> <li>• <i>Amendments to Wills or Revocable Trusts</i> 2601.04-03</li> <li>201042004 201131014</li> </ul>   |  |
|                     | <ul style="list-style-type: none"> <li>• <i>Cases of Mental Incompetency</i> 2601.04-05</li> <li>201002010 201027026 201027027</li> </ul>  |  |
| <b>Section 2612</b> | <b>Taxable Termination; Taxable Distribution; Direct Skip</b> <b>2612.00-00</b>  |  |
|                     | <ul style="list-style-type: none"> <li>• Taxable Termination Defined 2612.01-00</li> <li>201116003 201116008 201118003</li> </ul>  |  |
| <b>Section 2631</b> | <b>GST Exemption</b> <b>2631.00-00</b>   |  |
|                     | 201135024 <b>201150018</b>   |  |
| <b>Section 2632</b> | <b>Special Rules for Allocation of GST Exemption</b> <b>2632.00-00</b>   |  |
|                     | 201001003 201001004 201003003 201126008 201014032 201103016 201103023  |  |
|                     | 201103024 201103039 201118006 201123007 201124003 201125016 201135024  |  |
|                     | 201147009  |  |
|                     | <ul style="list-style-type: none"> <li>• Time and Manner of Allocation 2632.01-00</li> <li>201010003 201115005 <b>201150018</b></li> </ul>   |  |
|                     | <ul style="list-style-type: none"> <li>• Deemed Allocation to Certain Lifetime Direct Skips 2632.02-00</li> <li>201001003 201001004 201014032 201025036 201042005</li> </ul>   |  |
| <b>Section 2641</b> | <b>Applicable Rate</b> <b>2641.00-00</b>   |  |
|                     | 201124006  |  |
| <b>Section 2642</b> | <b>Inclusion Ratio</b> <b>2642.00-00</b>   |  |
|                     | 201102053 201144026 201006008 201006009 201010004 201010005 201020001  |  |
|                     | 201022003 201023007 201024006 201024009 201024010 201025019 201025036  |  |
|                     | 201026019 201026020 201026021 201027034 201032024 201034008 201034009  |  |
|                     | 201034013 201035001 201036010 201036011 201037002 201039004 201042004  |  |
|                     | 201102053 201108002 201108005 201109005 201109009 201109010 201109016  |  |
|                     | 201110004 201110005 201116004 201121003 201121003 201127009 201128016  |  |
|                     | 201129027 201131012 201131013 201133005 201137001 201137001 201137009  |  |
|                     | 201137009 201138028 201143001 201149001  |  |
| <b>Section 2651</b> | <b>Generation Assignment</b> <b>2651.00-00</b>   |  |
|                     | <ul style="list-style-type: none"> <li>• Persons with a Deceased Parent 2651.05-00</li> <li>201116003 201116008 201118003</li> </ul>   |  |
| <b>Section 2652</b> | <b>Other Definitions</b> <b>2652.00-00</b>   |  |
|                     | 201147009  |  |
|                     | <ul style="list-style-type: none"> <li>• Transferor Defined 2652.01-00</li> <li>201013002 201109016 201147009</li> </ul>   |  |
|                     | <ul style="list-style-type: none"> <li>• <i>Special Election for QTIP</i> 2652.01-02</li> <li>201002008 201026019 201036013 201109016 201112001 201116004 201147009</li> <li>201149002</li> </ul>  |  |

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| <b>Section 2654</b> | <b>Special Rules</b><br>201116004  | <b>2654.00-00</b> |
|                     | • Separate Shares<br>201116003 201116008 201118003   | 2654.03-00        |
| <b>Section 2663</b> | <b>Regulations</b><br>201032021  | <b>2663.00-00</b> |
| <b>Section 2702</b> | <b>Special Valuation Rules for Transfers in Trust</b><br>201118007 201119004 201131006   | <b>2702.00-00</b> |
|                     | • Exceptions   | 2702.02-00        |
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| <b>Section 3101</b> | <b>Rate and Measure of Employee Tax</b><br>201132018   | <b>3101.00-00</b> |
|                     | • Relief from Taxes in Cases Covered by Certain International Agreements<br>201014051  | 3101.02-00        |
| <b>Section 3102</b> | <b>Deduction of Tax From Wages; Liability for and Payment of Tax</b><br>201134015  | <b>3102.00-00</b> |
| <b>Section 3111</b> | <b>Liability and Payment of Employer Tax</b><br>201132018  | <b>3111.00-00</b> |
|                     | • Relief from Taxes in Cases Covered by Certain International Agreements<br>201014051  | 3111.01-00        |
| <b>Section 3121</b> | <b>Definitions</b><br>201020011 201020016 201039029 201105039 201106009 201106010  | <b>3121.00-00</b> |
|                     | • Wages<br>201014051 201016043 201020018 201024048 201027046 201117026   | 3121.01-00        |
|                     | • <i>Back Pay</i><br>201028036 201149004   | 3121.01-01        |
|                     | • <i>Payment for Expenses</i><br>201132018   | 3121.01-06        |
|                     | • <i>Supplemental Unemployment Benefit Plans</i><br>201020018  | 3121.01-11        |
|                     | • Employment<br>201014051 201138006  | 3121.02-00        |
|                     | • <i>Federal Civilian Employees</i><br>201134015   | 3121.02-04        |
|                     | • <i>Nonresident Aliens</i><br>201013050 201014067   | 3121.02-11        |
|                     | • Included-Excluded Rule (50% Rule)<br>201014051   | 3121.03-00        |
|                     | • Employees<br>201028035 201043034 201044007   | 3121.04-00        |
|                     | • <i>Common Law Tests</i><br>201012040 201027051 201035019 201035020 201109025 201113031   | 3121.04-01        |
|                     | • <i>Attorneys</i><br>201106015  | 3121.04-03        |



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|                     | • Not Employees Under Section 530 of 1978 Revenue Act<br>201033033   | 3121.10-00        |
|                     | • Concurrent Employment<br>201003010   | 3121.14-00        |
|                     | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements   | 3121.16-00        |
|                     | • <i>Nonqualified Deferred Compensation Plans</i><br>201025053 201025055 201025056   | 3121.16-02        |
| <b>Section 3122</b> | <b>Federal Service</b><br>201042031 201125015 201134015  | <b>3122.00-00</b> |
| <b>Section 3231</b> | <b>Definitions</b>   | <b>3231.00-00</b> |
|                     | • Compensation v. Not Compensation<br>201035015  | 3231.04-00        |
| <b>Section 3306</b> | <b>Definitions</b>   | <b>3306.00-00</b> |
|                     | • Wages<br>201014051 201016043 201040012   | 3306.02-00        |
|                     | • Employment<br>201014051 201016076  | 3306.03-00        |
|                     | • Included and Excluded Services<br>201014051  | 3306.04-00        |
| <b>Section 3401</b> | <b>Definitions</b><br>201132018  | <b>3401.00-00</b> |
|                     | • Wages Subject to Withholding   | 3401.01-00        |
|                     | • <i>Back Pay</i><br>201149004   | 3401.01-01        |
|                     | • Renumeration Not Subject to Withholding<br>201001013 201016043   | 3401.02-00        |
| <b>Section 3402</b> | <b>Income Tax Collected at Source</b>  | <b>3402.00-00</b> |
|                     | • Withholding on Payments of Indian Casino Profits<br>201024050  | 3402.20-00        |
| <b>Section 3404</b> | <b>Return and Payment by Governmental Employer</b><br>201020010  | <b>3404.00-00</b> |
| <b>Section 3406</b> | <b>Backup Withholding</b><br>201037027 201049027   | <b>3406.00-00</b> |
| <b>Section 3509</b> | <b>Determination of Employer's Liability for Certain Employment Taxes</b><br>201020014   | <b>3509.00-00</b> |
| <b>Section 4042</b> | <b>Tax on Fuel Used in Commercial Transportation on Inland Waterways</b><br>201007064  | <b>4042.00-00</b> |
| <b>Section 4051</b> | <b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b><br>201144025 201022012 201104004 201119028 201121019 201121019 | <b>4051.00-00</b> |
| <b>Section 4052</b> | <b>Definition and Special Rules</b><br>201144025   | <b>4052.00-00</b> |
| <b>Section 4071</b> | <b>Tire Tax (Taxable v. Not Taxable)</b><br>201011021  | <b>4071.00-00</b> |
|                     | • Tires on Imported Articles<br>201011021  | 4071.05-00        |

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| <b>Section 4081</b> | <b>Gasoline and Diesel Fuels</b>   | <b>4081.00-00</b> |
|                     | • Tax on Removal, Entry, or Sale<br>201144024 201119027  | 4081.01-00        |
| <b>Section 4082</b> | <b>Definitions(Amended, Pub. L. 103-66, Sec. 13242(a))(Before 1994)</b>  | <b>4082.00-00</b> |
|                     | 201039022  |                   |
| <b>Section 4101</b> | <b>Registration and Bond for Petroleum Products</b>  | <b>4101.00-00</b> |
|                     | 201144024 201016012  |                   |
| <b>Section 4103</b> | <b>Certain Additional Persons Liable for Tax Where Willful Failure to Pay</b>  | <b>4103.00-00</b> |
|                     | 201036014  |                   |
| <b>Section 4161</b> | <b>Sporting Goods Taxes</b>  | <b>4161.00-00</b> |
|                     | • Bows and Arrows<br>201102003 201102003 201143019   | 4161.02-00        |
| <b>Section 4218</b> | <b>Use by Manufacturer or Importer Considered Sale</b>   | <b>4218.00-00</b> |
|                     | • Business or Personal Use<br>201143019  | 4218.02-00        |
| <b>Section 4251</b> | <b>Communications Tax (Taxable v. Not Taxable)</b>   | <b>4251.00-00</b> |
|                     | 201046010 201140021  |                   |
| <b>Section 4254</b> | <b>Computation of Communications Tax</b>   | <b>4254.00-00</b> |
|                     | 201123028  |                   |
| <b>Section 4261</b> | <b>Transportation of Persons by Air (Taxable v. Nontaxable)</b>  | <b>4261.00-00</b> |
|                     | 201010010 201036014 201108024 201141018  |                   |
|                     | • Amounts Paid<br>201002004  | 4261.01-00        |
| <b>Section 4271</b> | <b>Transportation of Property By Air</b>   | <b>4271.00-00</b> |
|                     | • By Whom Paid<br>201123027  | 4271.03-00        |
| <b>Section 4291</b> | <b>Cases Where Persons Receiving Payment Must Collect Services and Facilities Tax</b>  | <b>4291.00-00</b> |
|                     | • Refusal to Pay Collected Taxes<br>201036014  | 4291.01-00        |
| <b>Section 4611</b> | <b>Imposition and Rate of Tax on Petroleum</b>   | <b>4611.00-00</b> |
|                     | 201120019  |                   |
| <b>Section 4940</b> | <b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b>  | <b>4940.00-00</b> |
|                     | 201013065 201013066 201032044 201130006  |                   |
|                     | • Alternative Excise Tax on Non-Exempt Private Foundations<br>201007064 201007065  | 4940.01-00        |
|                     | • Computation of Net Investment Income<br>201133013  | 4940.02-00        |
|                     | • Exempt Operating Foundations<br>201001025  | 4940.03-00        |
| <b>Section 4941</b> | <b>Excise Taxes on Acts of Self-Dealing</b>  | <b>4941.00-00</b> |
|                     | 201007064 201007065 201011034 201012050 201020025 201029039 201030015<br>201032044 201113040 201130006 201130008 201145026   |                   |
|                     | • Definition of Self-Dealing<br>201048031 201013065 201013066 201016084 201031036 201039047 201042012<br>201048031 201129048 201130008 201133004 201133013 201145026 | 4941.04-00        |

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| <b>Section 4942</b> | <b>Taxes on Failure to Distribute Income</b><br>201007065 201130006   | <b>4942.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Definitions of Principal Terms<br/>201013065 201013066</li> <li>• <i>Qualifying Distribution</i><br/>201021045 201029040 201032044 201039047 201133013 201134023</li> <li>• <i>Set-Asides</i><br/>201001022 201005054 201005055 201015033 201031037 201047025 201105051<br/>201105052 201122030 201128033 201130007 201131032 201131033 201134024<br/>201140029 201146019</li> <li>• Other Definitions<br/>201039047</li> </ul>  | <ul style="list-style-type: none"> <li>4942.03-00</li> <li>4942.03-05</li> <li>4942.03-07</li> <li>4942.04-00</li> </ul>   |
| <b>Section 4943</b> | <b>Excise Taxes on Excess Business Holdings</b><br>201127011  | <b>4943.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Definition of Excess Business Holdings</li> <li>• <i>Permitted Holdings</i><br/>201013072 201021045</li> <li>• <i>Receipts Under Other Wills and Trusts</i><br/>201028044</li> <li>• Other Definitions and Rules</li> <li>• <i>Taxable Period</i><br/>201007062 201007066 201113037</li> <li>• <i>Business Enterprise</i><br/>201127011 201134023</li> </ul>   | <ul style="list-style-type: none"> <li>4943.03-00</li> <li>4943.03-01</li> <li>4943.03-04</li> <li>4943.04-00</li> <li>4943.04-01</li> <li>4943.04-03</li> </ul> |
| <b>Section 4944</b> | <b>Excise Tax on "Jeopardizing" Investments</b><br>201013066 201020025  | <b>4944.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Exception for Program-Related Investments<br/>201134023</li> </ul>   | <ul style="list-style-type: none"> <li>4944.03-00</li> </ul>   |
| <b>Section 4945</b> | <b>Excise Taxes on Taxable Expenditures</b><br>201007064 201007065 201013065 201013066 201020025 201032042 201032043<br>201130006   | <b>4945.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Definition of Taxable Expenditure</li> <li>• <i>Grants to Individuals</i><br/>201001020 201001021 201002045 201002046 201003021 201003025 201126031<br/>201126032 201126033 201144033 201144034 201144035 201144036 201004038<br/>201004039 201004040 201004042 201006033 201009014 201010029 201014069<br/>201014070 201014071 201014072 201015034 201015035 201015036 201016087<br/>201016091 201018016 201018017 201018018 201018019 201020023 201020024<br/>201021028 201021044 201023066 201024067 201026037 201027059 201027060<br/>201028043 201028045 201045032 201045033 201046017 201046018 201047026<br/>201052018 201052019 201052020 201101030 201104047 201104048 201104049<br/>201104050 201106018 201106020 201113038 201113039 201114032 201114033<br/>201114034 201116029 201119037 201120033 201120034 201121030 201121030<br/>201121031 201121031 201122029 201125046 201127012 201128026 201132024<br/>201132025 201132026 201135033 201136026 201136028 201138049 201139010<br/>201140026 201140027 201143022 201143024 201143025 201143026 201146018<br/>201147036 201147037</li> <li>• <i>Grants to Organizations</i><br/>201133013 201143022</li> </ul> | <ul style="list-style-type: none"> <li>4945.04-00</li> <li>4945.04-04</li> <li>4945.04-05</li> </ul>   |

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|                     | • <i>Expenditure Responsibility</i><br>201013065 201143022   | 4945.04-06        |
| <b>Section 4946</b> | <b>Definitions and Special Rules</b><br>201007064  | <b>4946.00-00</b> |
|                     | • Disqualified Person<br>201016084 201031036 201130008   | 4946.01-00        |
| <b>Section 4947</b> | <b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>                                       | <b>4947.00-00</b> |
|                     | • Split-Interest Trusts<br>201011034 201016084 201040021   | 4947.02-00        |
| <b>Section 4958</b> | <b>Excess Benefit Transaction</b><br>201133012 201133013   | <b>4958.00-00</b> |
| <b>Section 4962</b> | <b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b><br>201129049 201129050              | <b>4962.00-00</b> |
| <b>Section 4971</b> | <b>Taxes on Failure to Meet Minimum Funding Standards</b>  | <b>4971.00-00</b> |
|                     | • Additional Tax<br>201002047 201046019  | 4971.02-00        |
| <b>Section 4972</b> | <b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>                      | <b>4972.00-00</b> |
|                     | • Tax on Nondeductible Contributions to Qualified Employer Plans   | 4972.04-00        |
|                     | • <i>Computation of Nondeductible Contributions</i><br>201007077   | 4972.04-03        |
| <b>Section 4975</b> | <b>Tax on Prohibited Transactions</b><br>201017056 <b>201150037</b>  | <b>4975.00-00</b> |
|                     | • Prohibited Transaction<br>201014064 201030028 201105035  | 4975.03-00        |
|                     | • <i>Loan/Lease</i><br>201108034   | 4975.03-02        |
|                     | • <i>IRA's</i><br><b>201150037</b>   | 4975.03-03        |
|                     | • Statutory Exemptions<br>201048035 201048035  | 4975.04-00        |
|                     | • Definitions  | 4975.05-00        |
|                     | • <i>Disqualified Person</i><br>201017046  | 4975.05-02        |
| <b>Section 4976</b> | <b>Taxes with Respect to Funded Welfare Benefit Plans</b><br>201121028 201121028                             | <b>4976.00-00</b> |
| <b>Section 4980</b> | <b>Tax on Reversion of Qualified Plan Assets to Employer</b><br>201143034                                    | <b>4980.00-00</b> |
| <b>Section 4982</b> | <b>Excise Tax on Undistributed Income of Regulated Investment Companies</b><br>201019018 201108016 201114019 | <b>4982.00-00</b> |
|                     | • Election to Use Taxable Year<br>201144013  | 4982.06-00        |
| <b>Section 6011</b> | <b>General Requirement of Return, Statement, or List</b><br>201045022  | <b>6011.00-00</b> |

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| <b>Section 6012</b>  | <b>Persons Required to Make Returns of Income (Required v. Not Required)</b><br>201048037 201048040 201010020 201014045 201042037 201048037 201048040<br>201118021 201119008 201129038 | <b>6012.00-00</b>  |
|                      | • Fiduciaries  | 6012.05-00         |
|                      | • <i>Estates or Trusts</i><br>201021026 201040003 201119008  | 6012.05-01         |
| <b>Section 6013</b>  | <b>Joint Returns of Income Tax by Husband and Wife</b><br>201044011  | <b>6013.00-00</b>  |
|                      | • Joint Return v Separate Returns<br>201044011 201049030   | 6013.02-00         |
| <b>Section 6015</b>  | <b>Declaration of Estimated Income Tax by Individual (Repealed 1984) (See Also 6654.00-00)</b><br>201011017 201016080  | <b>6015.00-00</b>  |
| <b>Section 6018</b>  | <b>Estate Tax Returns</b><br>201022016   | <b>6018.00-00</b>  |
| <b>Section 6020</b>  | <b>Returns Prepared for or Executed by Secretary</b><br>201044008  | <b>6020.00-00</b>  |
|                      | • Return Prepared by IRS Personnel<br>201005046 201014055  | 6020.02-00         |
| <b>Section 6031</b>  | <b>Return of Partnership Income</b><br>201101021   | <b>6031.00-00</b>  |
|                      | • Information Required to be Provided to Partners  | 6031.04-00         |
|                      | • <i>Partner's Agent</i><br>201016079  | 6031.04-01         |
| <b>Section 6039</b>  | <b>Information Required in Connection With Certain Options</b><br>201032021  | <b>6039.00-00</b>  |
| <b>Section 6041</b>  | <b>Information at Source</b><br>201017029 201035004 201101019 201106009 201106010 201112008 201117014<br>201132018 201139003 201147014   | <b>6041.00-00</b>  |
|                      | • Fixed or Determinable Gains, Profits, or Income<br>201046013 201127007   | 6041.03-00         |
|                      | • Payments By United States Or A State<br>201004005  | 6041.08-00         |
| <b>Section 6045</b>  | <b>Returns of Brokers</b><br>201114025   | <b>6045.00-00</b>  |
|                      | • Real Estate Transactions   | 6045.03-00         |
|                      | • <i>Exceptions Relating to Real Estate Transactions</i><br>201122020  | 6045.03-05         |
| <b>Section 6048</b>  | <b>Returns as to Certain Foreign Trusts</b><br><b>201150029</b>  | <b>6048.00-00</b>  |
| <b>Section 6049</b>  | <b>Returns Regarding Payments of Interest</b><br>201024002   | <b>6049.00-00</b>  |
| <b>Section 6050H</b> | <b>Returns Relating to Mortgage Interest Received in Trade or Business from Individuals</b><br>201139003   | <b>6050H.00-00</b> |
| <b>Section 6050J</b> | <b>Returns Relating to Foreclosures and Abandonments of Security</b><br>201122020  | <b>6050J.00-00</b> |

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| <b>Section 6050P</b> | <b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b><br>201112008 201122020  | <b>6050P.00-00</b> |
| <b>Section 6061</b>  | <b>Signing of Returns and Other Documents</b><br>201017057  | <b>6061.00-00</b>  |
|                      | • Electronic Signature<br>201137011   | 6061.07-00         |
| <b>Section 6062</b>  | <b>Signing of Corporation Returns</b><br>201012038 201049037 201049039 201104042  | <b>6062.00-00</b>  |
| <b>Section 6063</b>  | <b>Signing of Partnership Returns</b><br>201020019 201111010  | <b>6063.00-00</b>  |
| <b>Section 6103</b>  | <b>Confidentiality and Disclosure of Returns and Return Information</b><br>201007058 201040014 201048044 201104044 201111007 201112018 201125029<br>201147026 201149024 | <b>6103.00-00</b>  |
|                      | • General Rule<br>201120002   | 6103.01-00         |
|                      | • Disclosure Pursuant to Taxpayer's Consent<br>201008038 201008038 201011024 201017055  | 6103.03-00         |
|                      | • Disclosure to Persons Having Material Interest<br>201017048 201025073 201028001 201050029 201114030   | 6103.05-00         |
|                      | • Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes<br>201050029   | 6103.08-00         |
| <b>Section 6104</b>  | <b>Publicity of Information Required From Certain Exempt Organizations and Certain Trusts (Permitted v. Not Permitted)</b><br>201123046 201125037                       | <b>6104.00-00</b>  |
| <b>Section 6109</b>  | <b>Identifying Numbers</b>  | <b>6109.00-00</b>  |
|                      | • ITIN; IRS Individual Taxpayer Identification Number<br>201005001  | 6109.06-00         |
| <b>Section 6110</b>  | <b>Public Inspection of Written Determinations</b><br>201106012   | <b>6110.00-00</b>  |
|                      | • Inspection of Written Determinations and Background File Documents<br>201013042   | 6110.01-00         |
| <b>Section 6111</b>  | <b>Registration of Tax Shelters</b><br>201021019 201021021  | <b>6111.00-00</b>  |
| <b>Section 6151</b>  | <b>Time and Place for Paying Tax Shown on Returns</b><br>201103047 201105034  | <b>6151.00-00</b>  |
| <b>Section 6161</b>  | <b>Extension of Time for Paying Tax</b><br>201052010  | <b>6161.00-00</b>  |
| <b>Section 6166</b>  | <b>Extension of Time to Pay Estate Tax</b><br>201144027 201015003 201142024 201142025   | <b>6166.00-00</b>  |
| <b>Section 6201</b>  | <b>Assessment Authority</b><br>201049033  | <b>6201.00-00</b>  |
| <b>Section 6205</b>  | <b>Special Rules Applicable to Certain Employment Taxes</b><br>201005034 201005048  | <b>6205.00-00</b>  |
| <b>Section 6212</b>  | <b>Notice of Deficiency</b><br>201012044 201113033 201145016  | <b>6212.00-00</b>  |
|                      | • Mailing   | 6212.01-00         |

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|                     | • <i>Joint Liability</i><br>201011014   | 6212.01-01        |
|                     | • Name and Address<br>201122019   | 6212.02-00        |
|                     | • <i>Last Known Address</i><br>201050030  | 6212.02-04        |
| <b>Section 6213</b> | <b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b><br>201052016  | <b>6213.00-00</b> |
|                     | • Exceptions to Restrictions  | 6213.07-00        |
|                     | • <i>Mathematical or Clerical Errors</i><br>201105032   | 6213.07-01        |
| <b>Section 6214</b> | <b>Determination by Tax Court</b>   | <b>6214.00-00</b> |
|                     | • Jurisdiction--General<br>201121015 201121015  | 6214.01-00        |
| <b>Section 6221</b> | <b>Tax Treatment Determined At Partnership Level</b><br>201004028 201004035 201004037 201011022 201014053 201014054 201014061<br>201016066 201032039 201101017 201107015 201121016 201121016 201123033                      | <b>6221.00-00</b> |
| <b>Section 6222</b> | <b>Partner's Return Must Be Consistent with Partnership Return or Secretary<br/>Notified of Inconsistency</b><br>201003020 201048042 201005047 201014058 201014060 201048042 201125031                                      | <b>6222.00-00</b> |
|                     | • Notification<br>201016070   | 6222.01-00        |
|                     | • Effect of Failure to Notify<br>201005040 201011020 201020015 201020017 201141019  | 6222.03-00        |
| <b>Section 6223</b> | <b>Notice to Partners of Proceedings</b><br>201011015 201011029 201012041 201024064 201025061 201026034 201028041<br>201032040 201034023 201107021 201109023 201113028 201113030 201119030<br>201120024 201125025 201129039 | <b>6223.00-00</b> |
|                     | • Information for Secretary's Notices<br>201025054 201125027  | 6223.02-00        |
|                     | • Mailing Notice<br>201026034   | 6223.03-00        |
|                     | • Failure to Provide Notice<br>201111011  | 6223.04-00        |
|                     | • <i>Proceedings Not Finished</i><br>201012037  | 6223.04-02        |
|                     | • Tax Matters Partner<br>201011033 201042026 201147028  | 6223.05-00        |
| <b>Section 6224</b> | <b>Participation in Administrative Proceedings; Waivers; Agreements</b><br>201114029  | <b>6224.00-00</b> |
|                     | • Partner May Waive Rights  | 6224.01-00        |
|                     | • <i>Settlement Agreement</i><br>201005033 201005038 201016057 201017053 201021023 201025060 201028033<br>201030033 201035017 201101011 201101013 201114028 201116020 201125038<br>201129036 201147027                      | 6224.01-01        |
|                     | • <i>Binds All Partners</i><br>201102062 201102062  | 6224.01-03        |

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|                     | • <i>Ancillary Consistent Agreements</i><br>201107023 201108032  | 6224.01-04        |
|                     | • Application of Consistent Settlement Rule<br>201103044 201140025   | 6224.02-00        |
| <b>Section 6225</b> | <b>Assessments Made Only After Partnership Level Proceedings Are Completed</b><br>201102057 201102064  | <b>6225.00-00</b> |
| <b>Section 6226</b> | <b>Judicial Review of Final Partnership Administrative Adjustments</b>   | <b>6226.00-00</b> |
|                     | • Petition by Other Partner<br>201011023   | 6226.02-00        |
|                     | • Partners Treated as Parties<br>201016071 201030030   | 6226.03-00        |
| <b>Section 6227</b> | <b>Administrative Adjustments Requests</b><br>201048043 201102060 201102061 201012058 201016067 201016077 201035021<br>201042029 201048043 201049032 201102060 201102061 201116023 201140023   | <b>6227.00-00</b> |
|                     | • Procedure for Requests<br>201149022  | 6227.01-00        |
|                     | • Request for Tax Matters Partner<br>201042028   | 6227.02-00        |
|                     | • Other Requests<br>201035021 201101022 201101023 201116026 201125039  | 6227.05-00        |
| <b>Section 6228</b> | <b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>  | <b>6228.00-00</b> |
|                     | • Request on Behalf of Partnership<br>201008046 201008046  | 6228.01-00        |
|                     | • Period for Filing Petition<br>201008041 201008041 201016059  | 6228.02-00        |
|                     | • Other Requests<br>201011016  | 6228.05-00        |
| <b>Section 6229</b> | <b>Period of Limitations for Making Assessments</b><br>201004034 201005031 201008042 201008042 201012043 201013047 201027048<br>201033034 201052006 201108030  | <b>6229.00-00</b> |
|                     | • Extension by Agreement<br>201102059 201008047 201008047 201018013 201025065 201025066 201025067<br>201025069 201032041 201033035 201036023 201039031 201039033 201040010<br>201040011 201042027 201042030 201101014 201101018 201102059 201103051<br>201106014 201112021 201115023 | 6229.02-00        |
|                     | • Special Rule in Cases of Fraud   | 6229.03-00        |
|                     | • <i>6 Years for 3 Years</i><br>201007056  | 6229.03-01        |
|                     | • Suspension of Statutory Period<br>201004036 201013046  | 6229.04-00        |
|                     | • Unidentified Partner<br>201005050 201011027 201011030 201149028  | 6229.05-00        |
|                     | • Assessment of Partnership Items, Converted to Nonpartnership Items<br>201005030  | 6229.07-00        |
| <b>Section 6230</b> | <b>Additional Administration Provisions</b><br>201013049 201025057 201030030 201114026 201149025   | <b>6230.00-00</b> |



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|                     | • Coordination with Deficiency Proceedings<br>201005044 201007057 201008036 201008036 201016058 201103053 201103054  | 6230.01-00        |
|                     | • Claims Arising Out of Erroneous Computations<br>201013044  | 6230.03-00        |
|                     | • <i>Time for Filing Claim</i><br>201013044 201016064 201042034 201115020 201115021 201139008 201149029  | 6230.03-01        |
| <b>Section 6231</b> | <b>Definitions and Special Rules</b><br>201004030 201011026 201024062 201025075 201052013  | <b>6231.00-00</b> |
|                     | • Partnerships<br>201007055  | 6231.01-00        |
|                     | • <i>Exception for Small Partnerships</i><br>201014063 201018007 201018009 201030034 201036017 201040008 201042032<br>201105033 201107017  | 6231.01-01        |
|                     | • Partner<br>201004033 201027050 201027056 201028032 201039030 201039032 201103042   | 6231.02-00        |
|                     | • Partnership Item<br>201102056 201005043 201005045 201011013 201012039 201012048 201013041<br>201014062 201016075 201018008 201018010 201018011 201024058 201028031<br>201028037 201033036 201040013 201044010 201102056 201109024 201112020<br>201125032 201138047 201139009 201140024 201149030 | 6231.03-00        |
|                     | • Affected Item<br>201008040 201008040 201011011 201011012 201012049 201017045 201017050<br>201020013 201033037 201034021 201042036 201109020 201109021 201138035<br>201138040   | 6231.05-00        |
|                     | • Tax Matters Partner<br>201011028 201012042 201013040 201014065 201025076 201044012 201049036<br>201101015 201103049 201106011 201107016 201108035 201109019 201109026<br>201113027 201116022 201120025 201121018 201121018 201122021 201138036   | 6231.07-00        |
|                     | • Items Cease to Be Partnership Items in Certain Cases<br>201005032 201034020  | 6231.13-00        |
|                     | • Regulations with Respect to Certain Special Enforcement Areas<br>201040009   | 6231.14-00        |
| <b>Section 6233</b> | <b>Extension to Entities Filing Partnership Returns, Etc.</b><br>201024060 201025064   | <b>6233.00-00</b> |
|                     | • Similar Rules in Certain Cases<br>201101020  | 6233.02-00        |
| <b>Section 6302</b> | <b>Mode or Time of Collection</b><br>201049041 201105034 201145022   | <b>6302.00-00</b> |
| <b>Section 6321</b> | <b>Lien for Taxes (Lien Right v. No Lien Right)</b><br>201008039 201008039 201034019 201102057 201107014 201116019   | <b>6321.00-00</b> |
|                     | • Property Subject v. Not Subject to Lien (See 6301.12-00)<br>201012057 201024039 201101016  | 6321.01-00        |
|                     | • Lien Priority v. No Lien Priority<br>201142001   | 6321.03-00        |
|                     | • <i>Mortgages (See 6323.02-00)</i><br>201142001   | 6321.03-20        |
| <b>Section 6323</b> | <b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers,<br/>and Judgment Creditors (Valid v. Invalid)</b><br>201025050  | <b>6323.00-00</b> |

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|                     | • Filing Notice of Lien<br>201138037   | 6323.01-00        |
|                     | • State Laws<br>201002039  | 6323.07-00        |
| <b>Section 6324</b> | <b>Special Liens for Estate and Gift Tax</b>   | <b>6324.00-00</b> |
|                     | • Estate Tax Liens<br>201129037  | 6324.01-00        |
| <b>Section 6325</b> | <b>Release of Lien or Discharge of Property</b><br>201102058 201004027 201012036 201039027 201102058 201103045   | <b>6325.00-00</b> |
|                     | • Value of Interest of U.S.<br>201048036 201048036   | 6325.27-00        |
| <b>Section 6331</b> | <b>Levy and Distrain</b><br>201004029 201021025 201022015 201028034 201030031 201102057 201107014<br>201107019 201115022 201116019   | <b>6331.00-00</b> |
|                     | • Administrative Policy<br>201017044   | 6331.03-00        |
|                     | • Interest of Taxpayer<br>201117030  | 6331.17-00        |
|                     | • Levy Procedure<br>201024063 201030031 201036016 201111008  | 6331.18-00        |
|                     | • Property of Third Person   | 6331.21-00        |
|                     | • <i>Interest of Taxpayer</i><br>201101016   | 6331.21-02        |
|                     | • Salary and Wages . . .<br>201022015  | 6331.33-00        |
| <b>Section 6332</b> | <b>Surrender of Property Subject to Levy (See 6331.12-00)</b><br>201020012   | <b>6332.00-00</b> |
| <b>Section 6334</b> | <b>Property Exempt From Levy</b><br>201017044  | <b>6334.00-00</b> |
| <b>Section 6335</b> | <b>Sale of Seized Property</b>   | <b>6335.00-00</b> |
|                     | • Notice<br>201016055 201016060 201036018  | 6335.10-00        |
| <b>Section 6343</b> | <b>Authority to Release Levy</b><br>201107019 201117031 201145020 201145021 201145023 201145024  | <b>6343.00-00</b> |
| <b>Section 6401</b> | <b>Amounts Treated as Overpayments</b><br>201052003  | <b>6401.00-00</b> |
|                     | • Assessment or Collection After Limitation Period<br>201052003 201138041  | 6401.01-00        |
| <b>Section 6402</b> | <b>Authority to Make Credits or Refunds</b><br>201005041 201012033 201016056 201021022 201022020 201103055 201106013<br>201108033 201115018 201116017 201116024 201116025 201116027 201125035<br>201125036 | <b>6402.00-00</b> |
|                     | • Credit of Overpayment Against Any Tax Liability<br>201108036 201145019   | 6402.01-00        |
|                     | • Refund Subject to Off-Set<br>201112016 201125033   | 6402.02-00        |
|                     | • Access to Refund   | 6402.03-00        |

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|                     | • <i>Assignment of Refund Check</i><br>201111005   | 6402.03-01        |
|                     | • Requirement That a Claim Be Filed<br>201016063 201124021   | 6402.04-00        |
|                     | • <i>Timing</i><br>201016068 201019020 201124021   | 6402.04-01        |
| <b>Section 6404</b> | <b>Abatements</b><br>201028034 201116021 201118017 201118018 201134018 201134018 201138045   | <b>6404.00-00</b> |
| <b>Section 6405</b> | <b>Reports of Refunds and Credits</b><br>201017052 201022019 201040017   | <b>6405.00-00</b> |
| <b>Section 6411</b> | <b>Tentative Carryback and Refund Adjustments</b><br>201144028 201025068   | <b>6411.00-00</b> |
| <b>Section 6416</b> | <b>Certain Taxes on Sales and Services</b><br>201119029  | <b>6416.00-00</b> |
| <b>Section 6421</b> | <b>Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems or Sold For Certain Exempt Purposes</b><br>201127001   | <b>6421.00-00</b> |
| <b>Section 6427</b> | <b>Fuels Not Used for Taxable Purposes</b><br>201144024  | <b>6427.00-00</b> |
|                     | • Nontaxable Uses<br>201044004 201047020   | 6427.01-00        |
|                     | • Income Tax Credit in Lieu of Payment<br>201127006  | 6427.13-00        |
| <b>Section 6501</b> | <b>Limitations on Assessment and Collection (Barred v. Not Barred)</b><br>201007054 201018014 201024052 201025068 201030030 201042033 201042035<br>201052003 201052011 201104041 201104042 201105040 201117032 201117033 | <b>6501.00-00</b> |
|                     | • Effects of Net Operating Loss Carrybacks<br>201008044 201008044 201104038  | 6501.01-00        |
|                     | • <i>Tentative Carryback Adjustment</i><br>201011018 201011019   | 6501.01-03        |
|                     | • Time Return Deemed Filed   | 6501.03-00        |
|                     | • <i>Date Return Filed</i><br>201005036  | 6501.03-01        |
|                     | • <i>Computation</i><br>201144029  | 6501.03-02        |
|                     | • <i>Date Limitations Begin</i><br>201112017   | 6501.03-03        |
|                     | • Adequacy of Return to Start Limitations Running (Sufficient v Insufficient)<br>201024059 201030029 201047022 201108031   | 6501.04-00        |
|                     | • <i>Consolidated Returns</i><br>201025070   | 6501.04-05        |
|                     | • <i>Amended Returns</i><br>201052003  | 6501.04-11        |
|                     | • <i>Partnership and Individual Partner Returns</i><br>201017049   | 6501.04-13        |
|                     | • Return Not Filed--Exception to Period of Limitations<br>201147030  | 6501.06-00        |

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|---------------------|---|-------------------|
|                     | • Omission of Income (25% Rule)--Exception to Period of Limitations<br>201023053 201118020 201134018  | 6501.07-00        |
|                     | • <i>Determination of Gross Income</i><br>201023053 201036022   | 6501.07-10        |
|                     | • Waiver of Limitation (Waived v. Not Waived)<br>201025070  | 6501.08-00        |
|                     | • <i>Execution of Waiver on Joint Return</i><br>201107020   | 6501.08-11        |
| <b>Section 6502</b> | <b>Collection After Assessment (Timely v. Not Timely)</b>   | <b>6502.00-00</b> |
|                     | • Waivers<br>201004029  | 6502.03-00        |
| <b>Section 6503</b> | <b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b><br>201011025  | <b>6503.00-00</b> |
|                     | • Pending Appeal to Tax Court<br>201026036  | 6503.01-00        |
| <b>Section 6511</b> | <b>Limitations on Credit or Refund (Barred v. Not Barred)</b><br>201048030 201024051 201036022 201048030 201049034 201049035 201107013<br>201109018 201124020 201136021 201138042 | <b>6511.00-00</b> |
|                     | • Payment Date<br>201025058 201025062   | 6511.02-00        |
|                     | • Special Rules   | 6511.03-00        |
|                     | • <i>Foreign Tax Credit</i><br>201036020 201111009  | 6511.03-03        |
|                     | • Timeliness of Claim<br>201116017  | 6511.09-00        |
| <b>Section 6513</b> | <b>Time Return Deemed Filed and Tax Considered Paid</b><br>201012059  | <b>6513.00-00</b> |
| <b>Section 6514</b> | <b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b><br>201110011  | <b>6514.00-00</b> |
| <b>Section 6532</b> | <b>Periods of Limitation on Suits (Barred v. Not Barred)</b><br>201048030 201026033 201027047 201027055 201044006 201048030 201052009<br>201110011                                | <b>6532.00-00</b> |
|                     | • Suits by Taxpayer   | 6532.02-00        |
|                     | • <i>Reconsideration by Secretary</i><br>201119033  | 6532.02-06        |
| <b>Section 6601</b> | <b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b><br>201016065 201103048                                    | <b>6601.00-00</b> |
|                     | • Request for Interest Netting<br>201108033 201113001   | 6601.10-00        |
| <b>Section 6611</b> | <b>Interest on Overpayments (Interest v. No Interest)</b><br>201123029  | <b>6611.00-00</b> |
|                     | • Interest on Refunds<br>201123029  | 6611.04-00        |
| <b>Section 6621</b> | <b>Determination of Rate of Interest; Compounding of Interest</b><br>201024040  | <b>6621.00-00</b> |

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|                     | • Overpayment and Underpayment Rates<br>201024040   | 6621.01-00        |
|                     | • Increase in Underpayment Rate for Large Corporate Underpayments<br>201120026  | 6621.04-00        |
| <b>Section 6651</b> | <b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b><br>201015003 201018005 201018006 201034024 201103047 201116018                     | <b>6651.00-00</b> |
| <b>Section 6652</b> | <b>Failure to File Certain Information Returns, Registration Statements, Etc.</b><br>201005053  | <b>6652.00-00</b> |
| <b>Section 6654</b> | <b>Failure By Individual to Pay Estimated Income Tax</b>  | <b>6654.00-00</b> |
|                     | • Failure to Pay Estimated Tax  | 6654.01-00        |
|                     | • <i>Order of Crediting Payments</i><br>201035023   | 6654.01-03        |
| <b>Section 6662</b> | <b>Accuracy-related penalty</b><br>201005037 201016078 201114027  | <b>6662.00-00</b> |
| <b>Section 6663</b> | <b>Fraud Penalty</b><br>201048033 201048033   | <b>6663.00-00</b> |
| <b>Section 6664</b> | <b>Definitions and Special Rules</b>  | <b>6664.00-00</b> |
|                     | • Definition of Underpayment<br>201005037 201138034   | 6664.01-00        |
| <b>Section 6665</b> | <b>Applicable Rules</b>   | <b>6665.00-00</b> |
|                     | • Procedure for Assessing Certain Additions to Tax<br>201018005 201018006   | 6665.02-00        |
| <b>Section 6672</b> | <b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax<br/>or Supply Information by DISC or FSC</b><br>201017047 201017054 201036014 201114030 | <b>6672.00-00</b> |
| <b>Section 6675</b> | <b>Excessive Claims With Respect to the Use of Certain Fuels or Lubricating</b><br>201043036  | <b>6675.00-00</b> |
| <b>Section 6676</b> | <b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b><br>201018002   | <b>6676.00-00</b> |
| <b>Section 6677</b> | <b>Failure to File Information With Respect to Certain Foreign Trusts</b><br><b>201150029</b>   | <b>6677.00-00</b> |
| <b>Section 6694</b> | <b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b><br>201016078 201042024  | <b>6694.00-00</b> |
| <b>Section 6695</b> | <b>Other Assessable Penalties With Respect to the Preparation of Income<br/>Tax Returns for Other Persons</b><br>201123034  | <b>6695.00-00</b> |
| <b>Section 6696</b> | <b>Rules Applicable With Respect to Sections 6694 and 6695</b>  | <b>6696.00-00</b> |
|                     | • Periods of Limitation<br>201123034  | 6696.02-00        |
| <b>Section 6701</b> | <b>Penalties for Aiding and Abetting Understatement of Tax Liability</b><br>201022021   | <b>6701.00-00</b> |
|                     | • Penalty Amount<br>201036015   | 6701.02-00        |
| <b>Section 6702</b> | <b>Frivolous Income Tax Return</b><br>201129040   | <b>6702.00-00</b> |
|                     | • What Constitutes<br>201103040   | 6702.01-00        |

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| <b>Section 6707</b>  | <b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b><br>201021019 201021021  | <b>6707.00-00</b>  |
|                      | • Failure to Register Tax Shelter  | 6707.01-00         |
|                      | • <i>Penalty</i><br>201043038 201047022  | 6707.01-01         |
| <b>Section 6708</b>  | <b>Failure to Maintain Lists of Investors In Potentially Abusive Tax Shelters</b><br>201138043   | <b>6708.00-00</b>  |
| <b>Section 6901</b>  | <b>Transferred Assets (See 9113.00-00)</b>   | <b>6901.00-00</b>  |
|                      | • Period of Limitations  | 6901.03-00         |
|                      | • <i>Extension by Agreement</i><br>201123032 201136020   | 6901.03-01         |
| <b>Section 7121</b>  | <b>Closing Agreements</b>  | <b>7121.00-00</b>  |
|                      | • Validity<br>201125022  | 7121.06-00         |
| <b>Section 7122</b>  | <b>Compromises</b><br>201016069 201024054 201052014 201052015 201112014  | <b>7122.00-00</b>  |
| <b>Section 7213A</b> | <b>Unauthorized Inspection of Returns or Return Information</b><br>201001019   | <b>7213A.00-00</b> |
| <b>Section 7216</b>  | <b>Disclosure or Use of Information by Preparers of Returns</b>  | <b>7216.00-00</b>  |
|                      | • Permitted Disclosures Without Taxpayer Consent<br>201105036  | 7216.20-00         |
| <b>Section 7405</b>  | <b>Action for Recovery of Erroneous Refunds</b><br>201125028   | <b>7405.00-00</b>  |
| <b>Section 7425</b>  | <b>Discharge of Liens</b><br>201011037   | <b>7425.00-00</b>  |
|                      | • Judicial Proceedings<br>201003016  | 7425.01-00         |
|                      | • Special Rules  | 7425.04-00         |
|                      | • <i>Notice of Sale</i><br>201043027   | 7425.04-01         |
| <b>Section 7428</b>  | <b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b><br>201038020 201039042 201039043 201039049 201129054 | <b>7428.00-00</b>  |
| <b>Section 7430</b>  | <b>Awarding of Court Costs and Certain Fees</b><br>201024046   | <b>7430.00-00</b>  |
| <b>Section 7436</b>  | <b>Proceedings for Determination of Employment Status</b>  | <b>7436.00-00</b>  |
|                      | • Tax Court Jurisdiction<br>201049027  | 7436.01-00         |
| <b>Section 7474</b>  | <b>Fee for Transcript of Record</b><br>201119038 201119039   | <b>7474.00-00</b>  |
| <b>Section 7476</b>  | <b>Declaratory Judgments Relating to Qualification of Certain Retirement Plans</b>   | <b>7476.00-00</b>  |
|                      | • Creation of Remedy   | 7476.01-00         |
|                      | • <i>Determination by Secretary</i><br>201052008   | 7476.01-03         |

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| <b>Section 7502</b>  | <b>Timely Mailing Treated as Timely Filing</b>  | <b>7502.00-00</b>  |
|                      | • Postmark Date Governs<br>201052003  | 7502.01-00         |
| <b>Section 7506</b>  | <b>Administration of Real Estate Acquired by U.S.</b>   | <b>7506.00-00</b>  |
|                      | 201107022   |                    |
| <b>Section 7508</b>  | <b>Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone</b>                   | <b>7508.00-00</b>  |
|                      | 201142023   |                    |
| <b>Section 7508A</b> | <b>Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters</b> | <b>7508A.00-00</b> |
|                      | 201144029 201004025 201012059 201018003 201018004 201122017   |                    |
| <b>Section 7520</b>  | <b>Valuation Tables</b>   | <b>7520.00-00</b>  |
|                      | 201016084   |                    |
| <b>Section 7602</b>  | <b>Examination of Books and Witnesses</b>   | <b>7602.00-00</b>  |
|                      | 201012047 201012056 201125041 201146017   |                    |
|                      | • Defense to Compliance - Other<br>201124019 201141017  | 7602.03-00         |
|                      | • <i>Information in Commissioner's Possession</i><br>201146017  | 7602.03-02         |
|                      | • <i>Reexamination</i><br>201125026   | 7602.03-05         |
|                      | • Issuance  | 7602.07-00         |
|                      | • <i>Contents of Summons</i><br>201104035   | 7602.07-02         |
|                      | • Use of Summons<br>201146017   | 7602.08-00         |
| <b>Section 7605</b>  | <b>Time and Place of Examination</b>  | <b>7605.00-00</b>  |
|                      | • Restrictions on Examination of Taxpayer<br>201124022  | 7605.01-00         |
| <b>Section 7606</b>  | <b>Entry of Premises for Examination of Taxable Objects</b>   | <b>7606.00-00</b>  |
|                      | 201113029   |                    |
| <b>Section 7609</b>  | <b>Special Procedures for Third-Party Summonses</b>   | <b>7609.00-00</b>  |
|                      | • Notice to Person Identified   | 7609.02-00         |
|                      | • <i>Exceptions to Notice</i><br>201107024  | 7609.02-01         |
|                      | • Suspension of Statute of Limitations<br>201111001 201120001   | 7609.04-00         |
| <b>Section 7610</b>  | <b>Fees and Costs for Witnesses</b>   | <b>7610.00-00</b>  |
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|                      | • Associations v. Corporations  | 7701.01-00         |
|                      | • <i>Oil Leases</i><br>201104042  | 7701.01-02         |
|                      | • Partnerships v. Associations<br>201016011 201017035 201032036 201032037 201037008 201119012 201123002   | 7701.02-00         |
|                      | • Association v. Trust<br>201050011 201113012 201117002 201119008   | 7701.03-00         |
|                      | • <i>Liquidating Trusts</i><br>201113012  | 7701.03-06         |
|                      | • <i>Ordinary Trusts</i><br>201024053 201040003   | 7701.03-08         |
| <b>Section 7702</b>  | <b>Life Insurance Contract Defined</b><br>201045019 201046008   | <b>7702.00-00</b>  |
|                      | • Cash Value Accumulation Test<br>201046008   | 7702.02-00         |
|                      | • Other Definitions and Special Rules<br>201045019  | 7702.06-00         |
|                      | • Change in Benefits During First 15 Years<br>201046008   | 7702.17-00         |
| <b>Section 7702A</b> | <b>Modified Endowment Contracts</b>   | <b>7702A.00-00</b> |
|                      | • Computational Rule  | 7702A.03-00        |
|                      | • <i>Treatment of Material Changes</i><br>201137008 201137008   | 7702A.03-03        |
| <b>Section 7702B</b> | <b>Treatment of Qualified Long-Term Care Insurance</b>  | <b>7702B.00-00</b> |
|                      | • Definition<br>201105001 201105026 201105027   | 7702B.02-00        |
| <b>Section 7704</b>  | <b>Certain Publicly Traded Partnerships Treated as Corporations</b><br>201005018 201016026 201132012  | <b>7704.00-00</b>  |
|                      | • Qualifying Income<br>201005018 201025037 201027003 201043024 201113018 201114001 201129028<br>201132012 201132020 201137005 201137005 201141013 | 7704.03-00         |
| <b>Section 7805</b>  | <b>Rules and Regulations</b>  | <b>7805.00-00</b>  |
|                      | • Prospective Application of Changes in Regulations   | 7805.01-00         |
|                      | • <i>Prospective Application of Rulings</i><br>201048041 201048041  | 7805.01-01         |
|                      | • Reversals of Regulations or Rulings With Retroactive Effect<br>201117028  | 7805.03-00         |
| <b>Section 7872</b>  | <b>Treatment of Loans with Below Market Interest Rates</b><br>201126011 201042007 201042008   | <b>7872.00-00</b>  |

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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| <ul style="list-style-type: none"> <li>• Section 42; Low-Income Housing Credit<br/>201010017 201026011 201026012 201026013 201114008 201134022</li> </ul>  | 9100.01-00 |
| <ul style="list-style-type: none"> <li>• Section 59(e)<br/>201024034 201027004 201134003</li> </ul>  | 9100.02-00 |
| <ul style="list-style-type: none"> <li>• <i>R and D Expenditures</i><br/>201126021</li> </ul>  | 9100.02-03 |
| <ul style="list-style-type: none"> <li>• Section 146; Volume Cap<br/>201002033</li> </ul>  | 9100.03-00 |
| <ul style="list-style-type: none"> <li>• Section 168; MACRS<br/>201013015 201024034 201025035 201027023 201028018 201033002 201103025<br/>201103031 201105013 201108011 201108014 201119015 201128002 201130002<br/>201132006 201132015 201136019 201138001 201138003</li> </ul>   | 9100.04-00 |
| <ul style="list-style-type: none"> <li>• Section 266; Carrying Charges<br/>201105014</li> </ul>  | 9100.05-00 |
| <ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1)<br/>201126027 201010012 201033029 201035005 201050026</li> </ul>  | 9100.06-00 |
| <ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T<br/>201012035 201014059 201037013</li> </ul>  | 9100.07-00 |
| <ul style="list-style-type: none"> <li>• Section 442; Accounting Periods<br/>201001001 201010024 201027002 201029006 201029013 201120016</li> </ul>  | 9100.09-00 |
| <ul style="list-style-type: none"> <li>• Section 446<br/>201128002</li> </ul>  | 9100.10-00 |
| <ul style="list-style-type: none"> <li>• <i>Accounting Methods</i><br/>201017026 201030023 201038007 201043030 201046002 201051001 201051005<br/>201104027 201114007 201116013</li> </ul>  | 9100.10-01 |
| <ul style="list-style-type: none"> <li>• Section 472; LIFO Election<br/>201005026 201130001 201136006 <b>201150025 201150028</b></li> </ul>  | 9100.11-00 |
| <ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662<br/>201129026</li> </ul>  | 9100.12-00 |
| <ul style="list-style-type: none"> <li>• Section 706; Taxable Years of Partner and Partnership<br/>201031029</li> </ul>  | 9100.13-00 |
| <ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property<br/>201002026 201011004 201012031 201012032 201017034 201032001 201047013<br/>201104025 201108006 201114011 201115002 201116010 201119020 201122011<br/>201122015 201129024 201129030 201135021 201141001 201141002 201149006<br/>201149008 201149009</li> </ul> | 9100.15-00 |
| <ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return<br/>201002032 201013029 201025044 201033009 201039007 201049022 201051022<br/>201103027 201103037 201128004 201131016 201133008 201141010 201143015<br/>201146006 201146007</li> </ul>   | 9100.20-00 |

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| <ul style="list-style-type: none"> <li>• Other</li> </ul>  | 9100.22-00 |
| <p>201002005 201002030 201003008 201126013 201126018 201144020 201144021<br/> 201006008 201006009 201006024 201010004 201010005 201014041 201015027<br/> 201016001 201016047 201017010 201017032 201017033 201019013 201019015<br/> 201019016 201023049 201025020 201025032 201025034 201025039 201025043<br/> 201027016 201027017 201027019 201027033 201027042 201028005 201028014<br/> 201028015 201028025 201030003 201035006 201037018 201037021 201038011<br/> 201039015 201045017 201049001 201051018 201105018 201105029 201108013<br/> 201112005 201113022 201114002 201114013 201114014 201115007 201115011<br/> 201117019 201117022 201117023 201118002 201118010 201119010 201120018<br/> 201121014 201121014 201123024 201123026 201125014 201127002 201127003<br/> 201128001 201130004 201131009 201131017 201131020 201132001 201132002<br/> 201132003 201132007 201132014 201134001 201135003 201138004 201138007<br/> 201138011 201138012 201140007 201140011 201140016 201141003 201141008<br/> 201141009 201142021 201143006 201143017 201145009 201146013 201146015<br/> 201147021 201147022 201149018 201149019</p> |            |
| <ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year</li> </ul>   | 9100.26-00 |
| <p>201011001 201132005</p>   |            |
| <ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule</li> </ul>   | 9100.28-00 |
| <p>201006022</p>   |            |
| <ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>   | 9100.29-00 |
| <p>201006022 201014046 201017001 201045015 201113016 201114013 201114014<br/> 201119023 201123017 201123018 201123019 201123020 201143013 201147019</p>  |            |

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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| <b>Section 9103</b> | <b>Attorneys</b>   | <b>9103.00-00</b> |
|                     | 201036021  |                   |
| <b>Section 9111</b> | <b>Miscellaneous Legal Proceedings</b>                                   | <b>9111.00-00</b> |
|                     | • Equitable Remedies   | 9111.09-00        |
|                     | 201052004  |                   |
| <b>Section 9114</b> | <b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>            | <b>9114.00-00</b> |
|                     | • U.S. Model Income Tax Treaty   | 9114.01-00        |
|                     | • <i>Independent Personal Services</i>                                   | 9114.01-14        |
|                     | 201027041 201028026 201028027  |                   |
|                     | • U.S. Income Tax Treaties   | 9114.03-00        |
|                     | • <i>Canada</i>  | 9114.03-06        |
|                     | 201002030 201126013 201126018 201008045 201008045 201009012 201015027    |                   |
|                     | 201017032 201017033 201019013 201019015 201019016 201023049 201025032    |                   |
|                     | 201025034 201027016 201027017 201027019 201028014 201028015 201051018    |                   |
|                     | 201123024 201131017 201131020 201132007 201138004 201138012 201142021    |                   |
|                     | • <i>United Kingdom</i>  | 9114.03-42        |
|                     | 201010027  |                   |
|                     | • <i>Russian Federation</i>  | 9114.03-47        |
|                     | 201027041 201028026 201028027  |                   |
| <b>Section 9115</b> | <b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> | <b>9115.00-00</b> |
|                     | • Chapter XI (Reorganization)  | 9115.10-00        |
|                     | 201003001  |                   |
|                     | • Exceptions to Discharge (Section 523)                                  | 9115.19-00        |
|                     | • <i>Prepetition Priority Taxes</i>                                      | 9115.19-05        |
|                     | 201048039 201048039  |                   |
| <b>Section 9999</b> | <b>Miscellaneous Issues</b>  | <b>9999.00-00</b> |
|                     | 201103043 201105041 201107019 201112009 201112015 201125018 201138032    |                   |
|                     | 201138038 201138044  |                   |

• Not Able to Identify Under Present List

9999.98-00

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• Bank Secrecy Act

9999.99-00

• *Issues in Case Not Yet Identified*

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