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# Section 6110 Index

Written  
Determinations  
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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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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

**408A 0000**

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|                     | <ul style="list-style-type: none"> <li>• Rollover Contributions 408.03-00</li> <li>201203034 201204024 201205021 201206023 201206023 201206025 201206025</li> <li>201206026 201206026 201207013 201208040 201208041 201209022 201209023</li> <li>201210046 201211032 201211033 201212021 201212022 201215016 201216049</li> <li>201216050 201224047 201218025 201218026 201218027 201218040 201219035</li> <li>201219039 201221035 201221036 201221037 201225021 201225022 201225023</li> <li>201226034 201226035 201227009 201227010 201227011 201228044 201228046</li> <li>201228047 201229013 201229014 201230027 201230028 201230032 201231019</li> <li>201231020 201233024 201233025 201234031 201234033 201235026 201235027</li> <li>201235028 201235030 201236034 201236036 201236037 201236038 201236039</li> <li>201237025 201237026 201237027 201237028 201238029 201240031 201240033</li> <li>201240034 201240035 201241014 201241015 201241016 201242021 201242022</li> <li>201242023 201242025 201243018 201243019 201244022 201244023 201244024</li> </ul> |                   |
| <b>Section 408A</b> | <b>Roth IRA</b>  | <b>408A.00-00</b> |
|                     | 201219035 201219036 201219037 201230029 201242018  |                   |
| <b>Section 412</b>  | <b>Minimum Funding Standards</b>   | <b>412.00-00</b>  |
|                     | 201205020 201208042 201221038 201221039 201238030  |                   |
|                     | <ul style="list-style-type: none"> <li>• Minimum Funding Waiver 412.06-00</li> <li>201204022 201204023 201204026 201206021 201206021 201209016 201209017</li> <li>201209018 201209019 201209020 201209021 201209024 201210048 201210049</li> <li>201215017 201218036 201218039 201219038 201229015 201229016 201229017</li> <li>201229018 201230034 201230035 201233026 201239013</li> </ul>   |                   |
| <b>Section 414</b>  | <b>Definitions and Special Rules</b>   | <b>414.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Church Plan 414.08-00</li> <li>201215018 201224042 201230031 201233027</li> </ul>   |                   |
| <b>Section 419</b>  | <b>Treatment of Funded Welfare Benefit Plans</b>   | <b>419.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Aggregation Rules 419.13-00</li> <li>201225019</li> </ul>   |                   |
| <b>Section 446</b>  | <b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b>   | <b>446.00-00</b>  |
|                     | 201228035  |                   |
|                     | <ul style="list-style-type: none"> <li>• Change of Methods (Permissible v. Not Permissible) 446.04-00</li> <li>201202021</li> </ul>  |                   |
| <b>Section 451</b>  | <b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b>   | <b>451.00-00</b>  |
|                     | 201203013  |                   |
|                     | <ul style="list-style-type: none"> <li>• Tax Refunds 451.08-00</li> <li>201231011</li> </ul>   |                   |
| <b>Section 453</b>  | <b>Installment Method (Available v. Not Available)</b>   | <b>453.00-00</b>  |
|                     | <ul style="list-style-type: none"> <li>• Revocation of Elections 453.08-00</li> <li>201232021</li> <li>• Contingent Payment Sales 453.09-00</li> <li>201241001</li> <li>• <i>Alternative Basis Recovery</i> 453.09-01</li> <li>201241001</li> <li>• Gross Profit Ration Calculation 453.16-00</li> <li>201203017</li> </ul>  |                   |
| <b>Section 453A</b> | <b>Special Rules for Non Dealers of Real Property</b>  | <b>453A.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• Interest on Deferred Tax Liability 453A.03-00</li> <li>201221021</li> </ul>   |                   |

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| <b>Section 457</b>  | <b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b><br>201228043   | <b>457.00-00</b>  |
|                     | • Year of Inclusion in Gross Income<br>201211001  | 457.01-00         |
|                     | • Eligible Deferred Compensation Plan Defined<br>201211001  | 457.05-00         |
| <b>Section 461</b>  | <b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b><br>201237012   | <b>461.00-00</b>  |
|                     | • Incurred Liabilities  | 461.06-00         |
|                     | • <i>Accrual Basis</i><br>201223015   | 461.06-01         |
| <b>Section 468A</b> | <b>Special Rules for Decommissioning Cost</b>   | <b>468A.00-00</b> |
|                     | • In General<br>201203001 201203016 201238010 201239002   | 468A.01-00        |
|                     | • Ruling Amount<br>201221011  | 468A.04-00        |
|                     | • <i>Revised Schedules</i><br>201244007 <b>201245011</b>  | 468A.04-02        |
| <b>Section 468B</b> | <b>Special Rules For Designated Settlement Funds</b><br>201208036   | <b>468B.00-00</b> |
|                     | • Clarification Of Taxation of Certain Funds<br>201208036   | 468B.07-00        |
| <b>Section 469</b>  | <b>Passive Activity Losses and Credits Limited</b><br>201244017   | <b>469.00-00</b>  |
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|                     | • <i>Definition of Activity</i><br>201221012  | 469.03-03         |
| <b>Section 472</b>  | <b>Last-In, First-Out Inventories</b>   | <b>472.00-00</b>  |
|                     | • Election<br>201208033   | 472.01-00         |
| <b>Section 475</b>  | <b>Mark to Market Accounting Method for Dealers in Securities</b><br>201238025  | <b>475.00-00</b>  |
|                     | • Definitions<br>201238025  | 475.05-00         |
|                     | • Securities Traders<br>201239004   | 475.08-00         |
| <b>Section 481</b>  | <b>Adjustments Required by Changes in Method of Accounting</b>  | <b>481.00-00</b>  |
|                     | • Pre-1954 Adjustments  | 481.02-00         |
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| <b>Section 501</b>  | <b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b><br>201204019 201210044 201216040 201217018 201217019 201224033 201224036<br>201218041 201219024 201219025 201221023 201229001 201229010 201230025<br>201232036 201233017 201234030 201236032 201242014 201242015 201242017<br>201244021 <b>201245021</b> | <b>501.00-00</b>  |

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| <ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest<br/> 201202039 201202040 201203019 201203020 201203021 201203022 201203023<br/> 201203030 201203031 201206018 201206018 201209009 201209010 201210041<br/> 201210044 201215010 201215011 201217018 201217019 201217020 201217022<br/> 201217026 201224033 201224036 201218016 201218017 201218019 201218022<br/> 201218023 201218041 201219025 201219026 201219027 201219029 201221022<br/> 201221023 201225014 201225015 201225016 201225017 201226029 201229001<br/> 201229010 201231012 201231017 201232034 201232036 201235021 201235022<br/> 201239011 201240028 201240029 201240036 201241009 201241011 201242014<br/> 201244021 <b>201245021 201245022 201245023 201245024 201245025 201245026<br/> 201245027</b></li> </ul> | 501.03-00 |
| <ul style="list-style-type: none"> <li>• <i>Employee Benefit Organization (See Also 0501.09-00)</i><br/> 201203032</li> </ul>  | 501.03-01 |
| <ul style="list-style-type: none"> <li>• <i>Trusts</i><br/> 201219029 201237019</li> </ul>   | 501.03-03 |
| <ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i><br/> 201241010</li> </ul>  | 501.03-04 |
| <ul style="list-style-type: none"> <li>• <i>Corporations</i><br/> 201202038 201204019 201204020 201204021 201205011 201210041 201211026<br/> 201215011 201224033 201224036 201218041 201219025 201219028 201227006<br/> 201228042 201229001 201229010 201230025 201233018 201236033 201241011<br/> 201242014 201244021 <b>201245021</b></li> </ul>   | 501.03-05 |
| <ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i><br/> 201217021</li> </ul>  | 501.03-07 |
| <ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i><br/> 201210041</li> </ul>   | 501.03-11 |
| <ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i><br/> 201221024</li> </ul>   | 501.03-13 |
| <ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i><br/> 201215011</li> </ul>  | 501.03-15 |
| <ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i><br/> 201204020</li> </ul>  | 501.03-19 |
| <ul style="list-style-type: none"> <li>• <i>Religious Organizations</i><br/> 201232034 201236033</li> </ul>  | 501.03-20 |
| <ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i><br/> 201237020</li> </ul>  | 501.03-22 |
| <ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i><br/> 201203024 201205012 201210043 201215011 201216040 201234030</li> </ul>   | 501.03-30 |
| <ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i><br/> 201218016</li> </ul>   | 501.03-32 |
| <ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i><br/> 201213029 201214034</li> </ul>  | 501.03-33 |
| <ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i><br/> 201204018 201205014 201213032 201214035 201215014 201224031 201224034<br/> 201219030 201219031 201221025 201221026 201221027 201221028 201221029<br/> 201234028</li> </ul>  | 501.04-00 |
| <ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i><br/> 201214035 201221025 201221026 201221027 201221028 201221029</li> </ul>   | 501.04-03 |
| <ul style="list-style-type: none"> <li>• <i>Homeowners Association</i><br/> 201204017 201224032 201224035 201234028</li> </ul>   | 501.04-07 |

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| • Labor Organizations<br>201217022   | 501.05-00 |
| • <i>Agriculture and Horticulture Organizations</i><br>201205011 201205015 201233018   | 501.05-01 |
| • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards<br>of Trade<br>201205014 201205015 201213032 201215014 201218018 201231013 201237021 | 501.06-00 |
| • <i>Performance of Particular Services for Members</i><br>201203018 201205014 201205015 201213032 201231013 201242016                                       | 501.06-01 |
| • <i>Professional Associations (See Also 0501.03-11)</i><br>201217022  | 501.06-03 |
| • Social Clubs<br>201204018 201213033 201219032 201225018 201240025 201240027 201240030<br>201241018   | 501.07-00 |
| • <i>Profit v. Not for Profit</i><br>201204018   | 501.07-01 |
| • <i>Distribution of Assets</i><br>201204018 201213034 201213035   | 501.07-02 |
| • <i>Leases or Sales of Club Property</i><br>201204018   | 501.07-03 |
| • <i>Business with Nonmembers</i><br>201204018 201219032   | 501.07-05 |
| • <i>Payment of Benefits to Members</i><br>201219032   | 501.07-06 |
| • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)<br>201224037 201221030   | 501.09-00 |
| • <i>Geographic Locale</i><br>201221030  | 501.09-02 |
| • <i>Membership</i><br>201224037 201221030   | 501.09-04 |
| • Domestic Fraternal Societies, Orders, and Associations<br>201240026  | 501.10-00 |
| • Local Benevolent Life Insurance Associations, etc.   | 501.12-00 |
| • <i>Mutual or Cooperative Electric Companies</i><br>201241012   | 501.12-03 |
| • Organization of Past or Present Armed Forces Members<br>201218020 201237022  | 501.19-00 |
| • Cooperative Hospital Service Organizations<br>201218016  | 501.27-00 |
| • Control of Corporation<br>201224031 201224034  | 501.30-00 |
| • <i>Dealings With Controlling Interests</i><br>201237019  | 501.30-02 |
| • Proof of Exemption<br>201235023  | 501.31-00 |

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|                    | • Income Inures v. does Not Inure to Private Individual  | 501.32-00        |
|                    | 201202038 201202039 201203024 201203025 201204019 201204021 201205010<br>201205012 201209011 201209012 201209013 201210042 201211025 201211026<br>201213030 201213031 201215012 201215013 201217019 201218021 201219028<br>201219032 201226029 201227006 201228040 201228041 201228042 201229001<br>201229010 201230024 201232035 201233018 201234030 201241011 201242015<br>201244021   |                  |
|                    | • <i>Distribution of Assets to Private Individuals</i>   | 501.32-01        |
|                    | 201203025 201209011 201209012 201209013 201213031 201215012 201215013<br>201216040 201218021 201228040 201230024 201232035 201234029   |                  |
|                    | • Private v. Public Interest Served  | 501.33-00        |
|                    | 201202038 201202039 201203024 201203025 201204019 201204020 201205010<br>201205011 201205012 201209011 201209012 201209013 201210042 201210043<br>201211025 201211026 201213031 201215012 201215013 201216040 201217019<br>201224031 201224034 201218021 201219028 201219029 201221023 201223020<br>201227006 201228040 201228041 201228042 201229001 201229010 201230024<br>201232035 201233018 201234029 201234030 201241011 201242015 201244021 |                  |
|                    | • <i>Trustees Serve Private Interest</i>   | 501.33-01        |
|                    | 201226029 201228041 201236033  |                  |
|                    | • "Exclusively" Test   | 501.35-00        |
|                    | 201221023 201228040 201237019  |                  |
|                    | • Business Activities  | 501.36-00        |
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|                    | • <i>Section 501(c)(3) Organizations</i>   | 501.36-01        |
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|                    | • <i>Publishing Activities, Radio, Television, etc.</i>  | 501.36-03        |
|                    | 201204021  |                  |
|                    | • Legislative and Political Propaganda Activities  | 501.38-00        |
|                    | • <i>Electing Expenditure Test</i>   | 501.38-02        |
|                    | 201239012  |                  |
| <b>Section 503</b> | <b>Requirements for Exemption (Exempt v. Not Exempt)</b>   | <b>503.00-00</b> |
|                    | 201242014 201242017 <b>201245021</b>   |                  |
|                    | • Future Status of Organizations Denied Exemption  | 503.03-00        |
|                    | 201209007 201209008  |                  |
| <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  | 504.50-00        |
|                    | 201205011 201205013 201217019  |                  |
| <b>Section 507</b> | <b>Termination of Private Foundation Status</b>  | <b>507.00-00</b> |
|                    | 201216045 201243015  |                  |
|                    | • Termination Under Section 507(a)(1)  | 507.01-00        |
|                    | 201230026  |                  |
|                    | • Liability of Transferee Organizations  | 507.05-00        |
|                    | 201243015 201244020  |                  |
|                    | • Imposition of Tax  | 507.06-00        |
|                    | 201244020  |                  |
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| <b>Section 509</b> | <b>Private Foundation Defined</b>   | <b>509.00-00</b> |
|                    | • Definitions   | 509.01-00        |
|                    | • <i>Support</i><br>201239011 201240036   | 509.01-02        |
| <b>Section 511</b> | <b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>                          | <b>511.00-00</b> |
|                    | 201206018 201206018 201219024   |                  |
|                    | • Section 501(c)(2) Corporations<br>201241018   | 511.02-00        |
| <b>Section 512</b> | <b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b>   | <b>512.00-00</b> |
|                    | 201208038 201209014 201218014 201218015 201223021   |                  |
|                    | • Exception, Additions, and Limitations on Unrelated Income<br>201206018 201206018  | 512.01-00        |
|                    | • Definitions   | 512.09-00        |
|                    | • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i><br>201213034 201213035 201235024 | 512.09-03        |
| <b>Section 513</b> | <b>Unrelated v. Not Unrelated Trade or Business</b>   | <b>513.00-00</b> |
|                    | 201219024 201219031   |                  |
|                    | • Sales and Service to Public<br>201205013 201221024  | 513.04-00        |
| <b>Section 514</b> | <b>Unrelated Debt-Financed Income</b>   | <b>514.00-00</b> |
|                    | • Definitions--Debt-Financed Property<br>201221024  | 514.06-00        |
|                    | • Acquisition Indebtedness<br>201206018 201206018   | 514.07-00        |
| <b>Section 528</b> | <b>Certain Homeowners Associations</b>  | <b>528.00-00</b> |
|                    | 201210007 201214016 201223011   |                  |
|                    | • Revocation of Election<br>201244005   | 528.04-00        |
|                    | • Definition of Homeowners Association<br>201204017   | 528.05-00        |
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|                    | • Stock Ownership Requirements<br>201208025   | 542.02-00        |
| <b>Section 544</b> | <b>Rules for Determining Stock Ownership</b>  | <b>544.00-00</b> |
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| <b>Section 562</b> | <b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b>  | <b>562.00-00</b> |
|                    | 201205004 201244012   |                  |
|                    | • Preferential Dividends<br>201216031   | 562.03-00        |
| <b>Section 565</b> | <b>Consent Dividends</b>  | <b>565.00-00</b> |
|                    | 201202014   |                  |
|                    | • General Rule  | 565.01-00        |
|                    | • <i>Making and Filing Consents</i><br>201201011  | 565.01-02        |



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| <b>Section 597</b>  | <b>Federal Financial Assistance Provided</b><br>201201010  | <b>597.00-00</b>  |
| <b>Section 613A</b> | <b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b><br><ul style="list-style-type: none"> <li>• Exemption for Independent Producers and Royalty Owners 613A.03-00</li> <li>• <i>General Rule</i> 613A.03-01<br/>201210003</li> <li>• Limitations on Subsection (c) 613A.04-00</li> <li>• <i>Retailers Excluded</i> 613A.04-02<br/>201210003</li> </ul> | <b>613A.00-00</b> |
| <b>Section 642</b>  | <b>Special Rules for Credits and Deductions</b><br>201216045<br><ul style="list-style-type: none"> <li>• Charitable Deduction 642.03-00<br/>201202019 201225004</li> </ul>   | <b>642.00-00</b>  |
| <b>Section 643</b>  | <b>Definitions Applicable to Subparts A, B, C, and D</b><br>201238004 <b>201245007</b>   | <b>643.00-00</b>  |
| <b>Section 661</b>  | <b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b><br>201223012 201238004  | <b>661.00-00</b>  |
| <b>Section 662</b>  | <b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b><br>201223012   | <b>662.00-00</b>  |
| <b>Section 663</b>  | <b>Special Rules Applicable to Sections 661 and 662</b><br><ul style="list-style-type: none"> <li>• 65-Day Rule 663.04-00<br/><b>201245008</b></li> </ul>  | <b>663.00-00</b>  |
| <b>Section 671</b>  | <b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b><br>201244004 <b>201245006</b><br><ul style="list-style-type: none"> <li>• Persons Treated as Grantors 671.02-00<br/>201226019</li> </ul>  | <b>671.00-00</b>  |
| <b>Section 675</b>  | <b>Administrative Powers</b><br>201235006<br><ul style="list-style-type: none"> <li>• General Powers of Administration 675.04-00<br/>201216034</li> </ul>  | <b>675.00-00</b>  |
| <b>Section 704</b>  | <b>Partner's Distributive Share</b><br>201241005<br><ul style="list-style-type: none"> <li>• Partnership Agreement 704.01-00</li> <li>• <i>Section 704(c) Considerations</i> 704.01-04<br/>201216019</li> </ul>  | <b>704.00-00</b>  |
| <b>Section 708</b>  | <b>Continuation of Partnership</b><br><ul style="list-style-type: none"> <li>• Termination 708.01-00<br/>201244004</li> </ul>  | <b>708.00-00</b>  |
| <b>Section 754</b>  | <b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b><br>201201007 201201014 201213006 201213024 201214006 201240008<br><ul style="list-style-type: none"> <li>• Timeliness of Election 754.02-00<br/>201201007 201201014</li> </ul>  | <b>754.00-00</b>  |
| <b>Section 761</b>  | <b>Terms Defined</b>   | <b>761.00-00</b>  |

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|                    | • Partnership<br>201235015  | 761.01-00        |
| <b>Section 807</b> | <b>Rules for Certain Reserves</b>   | <b>807.00-00</b> |
|                    | • Method of Computing Reserves for Purposes of Computing Income   | 807.03-00        |
|                    | • <i>Prevailing Commissioners' Standard Tables</i><br>201230009   | 807.03-04        |
| <b>Section 817</b> | <b>Treatment of Variable Contracts</b><br>201235001 201240018   | <b>817.00-00</b> |
| <b>Section 831</b> | <b>Tax On Insurance Companies Other Than Life Insurance Companies</b><br>201225013 201229008  | <b>831.00-00</b> |
|                    | • Whether Company Qualifies as Insurance Company<br>201224018 201219009 201219010 201219011   | 831.03-00        |
| <b>Section 832</b> | <b>Insurance Company Taxable Income</b><br>201232030 201235011  | <b>832.00-00</b> |
|                    | • Premiums Earned<br>201235011  | 832.05-00        |
| <b>Section 851</b> | <b>Definition of Regulated Investment Company</b>   | <b>851.00-00</b> |
|                    | • Gross Income Requirement<br>201206015 201206015   | 851.02-00        |
| <b>Section 855</b> | <b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b>   | <b>855.00-00</b> |
|                    | • General Rule<br>201244003   | 855.01-00        |
| <b>Section 856</b> | <b>Definition of Real Estate Investment Trust</b><br>201204006 201205004 201208007 201208012 201208014 201214009 201216031<br>201218007 201226004 201232032 201234006 201238009 201244012 | <b>856.00-00</b> |
|                    | • Income Requirements<br>201225008 201225009  | 856.01-00        |
|                    | • Investment Requirements<br>201236006  | 856.02-00        |
|                    | • Other Requirements<br>201225008 201225009   | 856.03-00        |
|                    | • Rents From Real Property<br>201206001 201225008 201225009   | 856.04-00        |
|                    | • Treatment of Wholly Owned Subsidiaries<br>201210021 201214002 201232011   | 856.07-00        |
| <b>Section 858</b> | <b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b><br>201244009  | <b>858.00-00</b> |
| <b>Section 860</b> | <b>Deduction for Deficiency Dividends</b>   | <b>860.00-00</b> |
|                    | • Adjustments<br>201239006  | 860.03-00        |
| <b>Section 861</b> | <b>Income From Sources Within the U.S.</b>  | <b>861.00-00</b> |
|                    | • Interest<br>201205007   | 861.02-00        |
|                    | • Allocation and Apportionment of Deductions (In General)   | 861.08-00        |

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|                     | • <i>Net Operating Losses</i><br>201228013  | 861.08-12         |
|                     | • Allocation and Apportionment of Interest Expense (In General)   | 861.09-00         |
|                     | • <i>Asset Method of Apportionment</i><br>201210019 201210020 201223001   | 861.09-06         |
| <b>Section 864</b>  | <b>Definitions</b>  | <b>864.00-00</b>  |
|                     | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14)<br>201210019 201210020   | 864.04-00         |
| <b>Section 871</b>  | <b>Tax on Nonresident Alien Individuals</b>   | <b>871.00-00</b>  |
|                     | • Tax on Nonresident Aliens   | 871.02-00         |
|                     | • <i>Exemption from Tax on Certain Interest and Dividends</i><br>201223006  | 871.02-13         |
| <b>Section 887</b>  | <b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b><br>201212012   | <b>887.00-00</b>  |
| <b>Section 904</b>  | <b>Limitation on Credit</b>   | <b>904.00-00</b>  |
|                     | • Recapture of Overall Foreign Loss<br>201240017  | 904.05-00         |
| <b>Section 911</b>  | <b>Citizens or Residents of the United States Living Abroad</b>   | <b>911.00-00</b>  |
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|                     | • <i>Reelection</i><br>201231006  | 911.11-03         |
| <b>Section 952</b>  | <b>Subpart F Income Defined</b><br>201240019  | <b>952.00-00</b>  |
| <b>Section 954</b>  | <b>Foreign Base Company Income</b><br>201235007   | <b>954.00-00</b>  |
|                     | • Foreign Personal Holding Company Income<br>201201016 201228020  | 954.02-00         |
|                     | • <i>Sale or Exchange of Property</i><br>201201016  | 954.02-05         |
|                     | • <i>Nonfunctional Currency Transactions</i><br>201226011 201241002   | 954.02-07         |
|                     | • Foreign Base Company Sales Income<br>201206003 201206003  | 954.03-00         |
| <b>Section 956</b>  | <b>Investment of Earnings in U.S. Property</b>  | <b>956.00-00</b>  |
|                     | • Pledges and Guarantees<br>201203010   | 956.05-00         |
| <b>Section 992</b>  | <b>Requirements of a Domestic International Sales Corporation</b>   | <b>992.00-00</b>  |
|                     | • Election<br>201216006 201224025 201221003 201237006 201242001   | 992.02-00         |
| <b>Section 1001</b> | <b>Determination of Amount of and Recognition of Gain or Loss</b><br>201204001 201204002 201204003 201204004 201204005 201205001 201207001<br>201208003 201208004 201211009 201214021 201216010 201218003 201223012<br>201238004 201243004 201243006 201243006 <b>201245007</b> | <b>1001.00-00</b> |
|                     | • Amount Realized<br>201221004  | 1001.02-00        |

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| <b>Section 1014</b> | <b>Basis of Property Acquired From a Decedent</b><br><b>201245006</b>  | <b>1014.00-00</b> |
| <b>Section 1015</b> | <b>Basis of Property Acquired by Gift or Transfer in Trust</b><br>201204001 201204002 201204003 201204004 201204005 201216010 201218003<br>201238004 | <b>1015.00-00</b> |
| <b>Section 1031</b> | <b>Exchange of Property Held for Productive Use or Investment</b><br>201234018 201242003   | <b>1031.00-00</b> |
|                     | • Like Kind Property<br>201216007 201238027  | 1031.02-00        |
|                     | • Deferred Exchanges<br>201238027 201242003  | 1031.05-00        |
| <b>Section 1033</b> | <b>Involuntary Conversion</b>  | <b>1033.00-00</b> |
|                     | • Special Rule for Principal Residences Destroyed in Presidentially Declared<br>Disasters<br>201240006   | 1033.10-00        |
| <b>Section 1041</b> | <b>Transfers of Property Between Spouses or Incident to Divorce</b><br>201206005 201206005   | <b>1041.00-00</b> |
| <b>Section 1092</b> | <b>Straddles</b>   | <b>1092.00-00</b> |
|                     | • Special Rule for Identified Straddles<br>201241005   | 1092.02-00        |
|                     | • Definitions and Special Rules<br>201241005   | 1092.08-00        |
| <b>Section 1221</b> | <b>Capital Asset v. Not a Capital Asset</b><br>201203003 201208038 201209014   | <b>1221.00-00</b> |
| <b>Section 1223</b> | <b>Holding Period of Capital Assets</b><br>201204001 201204002 201204003 201204004 201204005 201216010   | <b>1223.00-00</b> |
| <b>Section 1234</b> | <b>Option to Buy or Sell</b>   | <b>1234.00-00</b> |
|                     | • Gain or Loss of Purchaser<br>201214021   | 1234.01-00        |
| <b>Section 1250</b> | <b>Gain From Dispositions of Certain Depreciable Realty</b>  | <b>1250.00-00</b> |
|                     | • Section 1250 Property<br>201243003 201243003   | 1250.01-00        |
| <b>Section 1286</b> | <b>Tax Treatment of Stripped Bonds</b><br>201229003  | <b>1286.00-00</b> |
| <b>Section 1295</b> | <b>Qualified Electing Fund</b>   | <b>1295.00-00</b> |
|                     | • Time For Making Election<br>201228021  | 1295.02-00        |
|                     | • <i>Retroactive Elections</i><br>201201013 201210017  | 1295.02-02        |
| <b>Section 1296</b> | <b>Passive Foreign Investment Company</b><br>201244003   | <b>1296.00-00</b> |
| <b>Section 1311</b> | <b>Correction of Error</b><br>201208027  | <b>1311.00-00</b> |
| <b>Section 1341</b> | <b>Computation of Tax Where Taxpayer Restores Substantial Amount Held<br/>Under Claim of Right</b><br>201224029                                      | <b>1341.00-00</b> |

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| <b>Section 1361</b> | <p><b>Definitions</b></p> <p>201203006 201216027 201232003 201233014 201237015 201238018 201238019<br/>201238020 201238021 201238022 201238023 201238024 201243007 201243007<br/>201243008 201243008</p> <ul style="list-style-type: none"> <li>• <b>Small Business Corporation v. Not a Small Business Corporation</b> 1361.01-00<br/>201201006 201218005 201237014</li> <li>• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 1361.01-02<br/>201205002 201208013 201218005 201237014</li> <li>• <i>More than One Class of Stock</i> 1361.01-04<br/>201207002 201214001 201218004 201234001 201236003</li> <li>• <b>Certain Trusts Permitted as Shareholders</b> 1361.03-00<br/>201216034 201224013 201226019 201232003 201238017</li> <li>• <i>Grantor Trusts</i> 1361.03-01<br/>201216025 201216034</li> <li>• <i>Qualified Subchapter S Trusts</i> 1361.03-02<br/>201203011 201225005 201232003 201232027 201233014 201235008 201238017</li> <li>• <i>Electing Small Business Trusts</i> 1361.03-03<br/>201201006 201224013 201238017</li> <li>• <b>Qualified Subchapter S Subsidiary</b> 1361.05-00<br/>201208011 201208022 201211009 201216015 201216027 201225006 201233003<br/>201237015 201238019 201238020 201238021 201238022 201238023 201238024<br/>201242006 201243007 201243007 201243008 201243008</li> </ul>   | <b>1361.00-00</b> |
| <b>Section 1362</b> | <p><b>Election by Small Business Corporation</b></p> <p>201201006 201205002 201205006 201206009 201206009 201206011 201206011<br/>201211002 201211004 201211005 201211006 201211007 201214010 201215004<br/>201216027 201217006 201217009 201217013 201218008 201218009 201219014<br/>201226001 201226013 201226017 201227003 201228003 201232005 201238006<br/>201238014 201238015 201239001 201242009 201243009 201243009</p> <ul style="list-style-type: none"> <li>• <b>Eligible v. Ineligible</b> 1362.01-00<br/>201205002 201206009 201206009 201217009 201226017 201227003 201233001<br/>201233004 201234011 201238006 201238007</li> <li>• <i>Election After Termination</i> 1362.01-02<br/>201206009 201206009 201217009</li> <li>• <i>Late Elections</i> 1362.01-03<br/>201201006 201202016 201203009 201203011 201203011 201204007 201207004<br/>201208015 201208016 201208018 201208024 201210010 201210016 201210024<br/>201210025 201213003 201213009 201213020 201214008 201214011 201214017<br/>201215001 201216016 201216028 201216030 201217007 201217016 201224004<br/>201224026 201219008 201219014 201221007 201223008 201225001 201226001<br/>201226016 201226017 201227003 201227004 201228001 201228003 201228006<br/>201228022 201228027 201228028 201230015 201230016 201233001 201233002<br/>201233004 201233012 201234003 201234010 201234011 201234014 201234019<br/>201234022 201235004 201236004 201236009 201236018 201237009 201237016<br/>201238006 201238007 201238008 201243002 201243002</li> <li>• <b>Termination of Election</b> 1362.02-00<br/>201201006 201205002 201206009 201206009 201217009 201226013 201232023<br/>201237001 201238017 201243009 201243009</li> <li>• <i>Ceases to be Small Business Corporation</i> 1362.02-02<br/>201206009 201206009 201217009</li> <li>• <i>Passive Investment Income</i> 1362.02-03<br/>201223007 201226013 201229007 201232023 201244002</li> </ul> | <b>1362.00-00</b> |

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|                     | • Inadvertent Terminations  | 1362.04-00        |   |
|                     | 201201005 201201006 201201009 201202002 201202003 201203002 201203007<br>201203008 201203011 201203012 201205002 201205006 201206009 201206009<br>201208013 201208023 201209005 201211002 201211004 201211005 201211006<br>201211007 201214001 201216025 201216032 201217006 201217008 201217009<br>201217010 201224007 201224013 201224014 201221006 201221008 201221009<br>201221010 201223007 201225003 201225005 201226013 201227003 201228009<br>201228010 201228018 201228024 201228025 201232004 201232007 201232009<br>201232026 201232027 201232029 201234002 201234007 201234008 201235008<br>201236003 201238007 201238008 201238014 201238015 201238017 201239001<br>201240012 201240014 201242009 201243009 201243009 201244002 <b>201245001</b><br><b>201245002 201245014</b> |                   |   |
| <b>Section 1367</b> | <b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b>  | <b>1367.00-00</b> |   |
|                     | 201237017   |                   |   |
| <b>Section 1368</b> | <b>Distributions</b>  | <b>1368.00-00</b> |   |
|                     | 201207002 201216027   |                   |   |
| <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> |   |
|                     | 201202014 201219003   |                   |   |
| <b>Section 1381</b> | <b>Organizations to Which Part Applies</b>  | <b>1381.00-00</b> |   |
|                     | • Certain Other Cooperatives  | 1381.02-00        |   |
|                     | 201228014   |                   |   |
| <b>Section 1382</b> | <b>Taxable Income of Cooperatives</b>   | <b>1382.00-00</b> |   |
|                     | 201208008 201216011 201219001 201234018   |                   |   |
|                     | • Patronage Dividends   | 1382.02-00        |   |
|                     | 201228035   |                   |   |
| <b>Section 1388</b> | <b>Definitions; Special Rules</b>   | <b>1388.00-00</b> |   |
|                     | 201234018   |                   |   |
| <b>Section 1441</b> | <b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>  | <b>1441.00-00</b> |   |
|                     | 201202001   |                   |   |
| <b>Section 1501</b> | <b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b>   | <b>1501.00-00</b> |   |
|                     | 201213012   |                   |   |
| <b>Section 1502</b> | <b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>  | <b>1502.00-00</b> |   |
|                     | 201201010 201213012 201213013 201214012 201214015 201217014 201243014   |                   |   |
|                     | • Intercompany Transactions   | 1502.13-00        |   |
|                     | 201208034 201243013 201243013   |                   |   |
|                     | • <i>Stock of Members</i>   | 1502.13-01        |   |
|                     | 201210018 201228011   |                   |   |
|                     | • Stock, Bonds, and Other Obligations of Members  | 1502.14-00        | R |
|                     | 201208034   |                   |   |
|                     | • Limitation on Built-in Losses   | 1502.15-00        |   |
|                     | 201232011   |                   |   |
|                     | • Consolidated Net Operating Loss Deduction   | 1502.21-00        |   |
|                     | 201206006 201206006 201208001 201208032 201214019 201224003 201223003<br>201223004 201226006 201226008 201226020 201228004 201228007 201228008<br>201230003 201230004 201230005 201233006 201234012 201234023 201235005<br>201236015 201237010 201242008 201242010 <b>201245009</b>   |                   |   |
|                     | • Investment Adjustment   | 1502.32-00        |   |
|                     | 201213013 201214012   |                   |   |

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|                      | • Life and Non-Life<br>201210015 201213012  | 1502.50-00         |
|                      | • Filing Requirements<br>201202008 201202009 201214015 201217014 201225010 201232015  | 1502.75-00         |
|                      | • <i>When Group Remains in Existence</i><br>201228002   | 1502.75-10         |
|                      | • Taxable Year of Members of Group  | 1502.76-00         |
|                      | • <i>Income Allocation</i><br>201235003   | 1502.76-01         |
|                      | • Carryover and Carryback<br>201228005  | 1502.92-00         |
|                      | • Intercompany Transactions<br>201208034  | 1502.93-00         |
|                      | • Stock Transactions<br>201208034   | 1502.94-00         |
|                      | • Application of Section 382 with Respect to a Consolidated Group   | 1502.98-00         |
|                      | • <i>Apportionment</i><br>201207003   | 1502.98-05         |
|                      | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List<br>201216018  | 1502.99-00         |
| <b>Section 1504</b>  | <b>Definitions</b><br>201213012 201214020   | <b>1504.00-00</b>  |
|                      | • Includible Corporation v. Not an Includible Corporation<br>201213012 201214020  | 1504.02-00         |
| <b>Section 2001</b>  | <b>Imposition and Rate of Tax</b><br>201205001 201208005 201243006 201243006  | <b>2001.00-00</b>  |
| <b>Section 2032</b>  | <b>Alternate Valuation</b><br>201216013 201216037 201236002   | <b>2032.00-00</b>  |
| <b>Section 2032A</b> | <b>Valuation of Farm Real Property</b><br>201224019 201230023   | <b>2032A.00-00</b> |
| <b>Section 2033</b>  | <b>Property in Which Decedent Had an Interest</b><br>201238004  | <b>2033.00-00</b>  |
| <b>Section 2035</b>  | <b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b><br>201223012 201238004   | <b>2035.00-00</b>  |
| <b>Section 2036</b>  | <b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b><br>201210008 201218003 201233008 201235006 201238004 <b>201245007</b> | <b>2036.00-00</b>  |
| <b>Section 2038</b>  | <b>Revocable Transfers (Included v. Not Included in Gross Estate)</b><br>201218003 201223012 201233008 201235006  | <b>2038.00-00</b>  |
| <b>Section 2040</b>  | <b>Joint Interests (Included v. Not Included in Gross Estate)</b><br>201216005  | <b>2040.00-00</b>  |
| <b>Section 2041</b>  | <b>Powers of Appointment (Included v. Not Included in Gross Estate)</b><br>201209003 201210008 201214022 201218003 201229005 201231007 201243001 201243001  | <b>2041.00-00</b>  |
|                      | • General Power v. Not a General Power<br>201207001 201208003 201208004   | 2041.03-00         |

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| <b>Section 2042</b>  | <b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b><br>201235006  | <b>2042.00-00</b>                                     |
| <b>Section 2043</b>  | <b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b><br>201206005 201206005  | <b>2043.00-00</b>                                     |
| <b>Section 2053</b>  | <b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b><br>201206005 201206005   | <b>2053.00-00</b>                                     |
| <b>Section 2055</b>  | <b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b><br>201216045 201236022   | <b>2055.00-00</b>                                     |
| <b>Section 2056</b>  | <b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De-<br/>duction)</b><br>201243004 201243004  | <b>2056.00-00</b>                                     |
| <b>Section 2056A</b> | <b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b><br>201243012 201243012   | <b>2056A.00-00</b>                                    |
| <b>Section 2207A</b> | <b>Right of Recovery in the Case of Certain Marital Deduction Property</b><br>201243004 201243004  | <b>2207A.00-00</b>                                    |
| <b>Section 2501</b>  | <b>Imposition of Gift Tax (Imposed v. Not Imposed)</b><br>201216010 201218003 201223012 201233008 201243001 201243001 <b>201245007</b><br>• Gift v. Not a Gift<br>201205001 201207001 201208003 201208004 201208006 201208031 201209001<br>201209002 201210001 201210002 201243006 201243006 | <b>2501.00-00</b><br><br>2501.01-00                   |
| <b>Section 2503</b>  | <b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b><br>• Present v. Future Interests<br>201208026   | <b>2503.00-00</b><br><br>2503.03-00                   |
| <b>Section 2511</b>  | <b>Transfers in General (Gift v. Not a Gift)</b><br>201206005 201206005 201243004 201243004 201244014<br>• Gifts Indirectly Made<br>201208026<br>• Renunciation of Testate or Intestate Share<br>201228017   | <b>2511.00-00</b><br><br>2511.04-00<br><br>2511.18-00 |
| <b>Section 2512</b>  | <b>Valuation of Gifts</b><br>201206005 201206005   | <b>2512.00-00</b>                                     |
| <b>Section 2513</b>  | <b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b><br>201240003 201240004  | <b>2513.00-00</b>                                     |
| <b>Section 2514</b>  | <b>Powers of Appointment (Transfer v. Not a Transfer)</b><br>201210008   | <b>2514.00-00</b>                                     |
| <b>Section 2516</b>  | <b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b><br>201206005 201206005  | <b>2516.00-00</b>                                     |
| <b>Section 2518</b>  | <b>Disclaimers</b><br>201208005 <b>201245004</b>   | <b>2518.00-00</b>                                     |
| <b>Section 2519</b>  | <b>Disposition of Certain Life Estates</b><br>201243004 201243004  | <b>2519.00-00</b>                                     |
| <b>Section 2523</b>  | <b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b><br>• Election With Respect to Life Estate for Donee Spouse<br>• <i>Qualified Terminable Interest Property</i><br>201233011  | <b>2523.00-00</b><br><br>2523.06-00<br><br>2523.06-01 |



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| <b>Section 2601</b> | <b>Tax On Generation Skipping Transfers</b>  | <b>2601.00-00</b> |
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|                     | • Exceptions   | 2601.03-00        |
|                     | • <i>Irrevocable Trusts</i>  | 2601.03-01        |
|                     | 201205001 201207001 201208003 201208004 201208006 201208031 201209001<br>201209002 201210001 201210002 201243006 201243006   |                   |
|                     | • Transitional Rules   | 2601.04-00        |
|                     | 201216010  |                   |
| <b>Section 2632</b> | <b>Special Rules for Allocation of GST Exemption</b>   | <b>2632.00-00</b> |
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|                     | • Deemed Allocation to Certain Lifetime Direct Skips   | 2632.02-00        |
|                     | 201242005  |                   |
| <b>Section 2642</b> | <b>Inclusion Ratio</b>   | <b>2642.00-00</b> |
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|                     | • Inclusion Ratio Defined  | 2642.01-00        |
|                     | 201210008  |                   |
| <b>Section 2652</b> | <b>Other Definitions</b>   | <b>2652.00-00</b> |
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|                     | • Transferor Defined   | 2652.01-00        |
|                     | 201210008  |                   |
|                     | • <i>Special Election for QTIP</i>   | 2652.01-02        |
|                     | 201217011 201232019 201242002  |                   |
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|                      | • <i>Investment Trusts</i><br>201226019   | 7701.03-10         |
|                      | • <i>Fixed Investment Trusts</i><br>201229003   | 7701.03-11         |
|                      | • Foreign Estate or Trust<br><b>201245003</b>   | 7701.31-00         |
| <b>Section 7702</b>  | <b>Life Insurance Contract Defined</b><br>201230009   | <b>7702.00-00</b>  |
|                      | • Definition<br>201230009   | 7702.01-00         |
|                      | • Cash Value Accumulation Test<br>201230009   | 7702.02-00         |
| <b>Section 7702B</b> | <b>Treatment of Qualified Long-Term Care Insurance</b>  | <b>7702B.00-00</b> |
|                      | • Definition<br>201213016   | 7702B.02-00        |
| <b>Section 7704</b>  | <b>Certain Publicly Traded Partnerships Treated as Corporations</b><br>201213004 201232020 201233009 201236023  | <b>7704.00-00</b>  |
|                      | • Meaning of<br>201224011 201224012   | 7704.01-00         |
|                      | • Qualifying Income<br>201201002 201206004 201206004 201208021 201216022 201217005 201224023<br>201226018 201227001 201227002 201232008 201232020 201233010 201234005<br>201236005 201241004  | 7704.03-00         |
| <b>Section 7805</b>  | <b>Rules and Regulations</b>  | <b>7805.00-00</b>  |
|                      | • Retroactive Effect of Regulation  | 7805.04-00         |

|                     |  |                   |
|---------------------|--|-------------------|
|                     | • <i>Retroactive Application of Rulings</i>  | 7805.04-01        |
|                     | 201216051 201233011 <b>201245017</b>   |                   |
| <b>Section 9100</b> | <b>Extension of Time for Making Certain Elections</b>  | <b>9100.00-00</b> |
|                     | 201201010 201201011 201201015 201202005 201202015 201202017 201204027<br>201206007 201206007 201206008 201206008 201206012 201206012 201208011<br>201208012 201208022 201209004 201210006 201210021 201212002 201212003<br>201212004 201212005 201212006 201212007 201213008 201213017 201213024<br>201214002 201214004 201214006 201216012 201216013 201216014 201216015<br>201216024 201216037 201217003 201217004 201217011 201217012 201217015<br>201224002 201224019 201224027 201224028 201218005 201218007 201218037<br>201219002 201219004 201219005 201219035 201219036 201219037 201221012<br>201223005 201223009 201223010 201225006 201226017 201226038 201227008<br>201228005 201228019 201228031 201228032 201230006 201230023 201230029<br>201231002 201231003 201232002 201232006 201232010 201232019 201232028<br>201233003 201233011 201233013 201234004 201234015 201234016 201234020<br>201234021 201234032 201235030 201236002 201236017 201236019 201236020<br>201236021 201237003 201237014 201237015 201238009 201238011 201238012<br>201238016 201238019 201238020 201238021 201238022 201238023 201238024<br>201239004 201239012 201240002 201240003 201240004 201240010 201242002<br>201242005 201242006 201243004 201243004 201243005 201243005 201243007<br>201243007 201243008 201243008 201243010 201243010 201243012 201243012<br>201244009 201244011 <b>201245005 201245012 201245013 201245015 201245016</b> |                   |
|                     | • Section 42; Low-Income Housing Credit  | 9100.01-00        |
|                     | 201206002 201206002 201218006 201243011 201243011  |                   |
|                     | • Section 59(e)  | 9100.02-00        |
|                     | 201210011 201236013  |                   |
|                     | • <i>Development Expenditures</i>  | 9100.02-05        |
|                     | 201240011  |                   |
|                     | • Section 168; MACRS   | 9100.04-00        |
|                     | 201205003 201210011 201230002 201232001 201236010 201236011 201236012  |                   |
|                     | • Section 338(g); Election Under Section 1.338-1T(c)(1)  | 9100.06-00        |
|                     | 201206005 201206005 201206010 201206010 201214018  |                   |
|                     | • Section 442; Accounting Periods  | 9100.09-00        |
|                     | 201224024  |                   |
|                     | • Section 446  | 9100.10-00        |
|                     | 201224016 201224017  |                   |
|                     | • <i>Accounting Methods</i>  | 9100.10-01        |
|                     | 201224005 201224016 201224017 201221001 201226005 201226007 201226009<br>201239004   |                   |
|                     | • Section 472; LIFO Election   | 9100.11-00        |
|                     | 201208033 201232012 201232013 201233005  |                   |
|                     | • Section 663; Special Rules Applicable to Sections 661 and 662  | 9100.12-00        |
|                     | <b>201245008</b>   |                   |
|                     | • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property   | 9100.15-00        |
|                     | 201201007 201201014 201213006 201213024 201214006 201240008  |                   |

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|---------------------|--|-------------------|
|                     | <ul style="list-style-type: none"> <li>• Other 9100.22-00<br/> 201202017 201206006 201206006 201207003 201208001 201208032 201210009<br/> 201210013 201213014 201214019 201216006 201216018 201224003 201224015<br/> 201224025 201221003 201223003 201223004 201225002 201226006 201226008<br/> 201226010 201226020 201228004 201228007 201228008 201230003 201230004<br/> 201230005 201230012 201230018 201232016 201232017 201232025 201233006<br/> 201234012 201234023 201235003 201235005 201235007 201236015 201237002<br/> 201237004 201237006 201237010 201237011 201238005 201239005 201242001<br/> 201242004 201242008 201242010 201244003 201244013 <b>201245009</b></li> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the<br/> Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00<br/> 201202019</li> <li>• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00<br/> 201201008 201202013 201206013 201206013 201208009 201208010 201208020<br/> 201213007 201213009 201213015 201213017 201215001 201215002 201215003<br/> 201216001 201216002 201216003 201216004 201216012 201216014 201216020<br/> 201216021 201216024 201217002 201224008 201224009 201224010 201224020<br/> 201224021 201224022 201219007 201221005 201223009 201223010 201225001<br/> 201226012 201226014 201226017 201228006 201228031 201228032 201229006<br/> 201229009 201230001 201230010 201230013 201231005 201231008 201231009<br/> 201232010 201232031 201234013 201234015 201236001 201236016 201236019<br/> 201236020 201236021 201236024 201238001 201238002 201238003 201243005<br/> 201243005 201244001 201244011</li> </ul> |                   |
| <b>Section 9114</b> | <b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>  | <b>9114.00-00</b> |
|                     | <ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties 9114.03-00 <ul style="list-style-type: none"> <li>• <i>Canada</i> 9114.03-06<br/> 201210009 201210013 201213014 201224015 201219002 201219004 201226010<br/> 201230012 201232025 201237002 201237004 201237011 201238005 201239005<br/> 201242004 201244013</li> <li>• <i>Italy</i> 9114.03-20<br/> 201212008</li> <li>• <i>United Kingdom</i> 9114.03-42<br/> 201231010</li> </ul> </li> </ul>  |                   |
| <b>Section 9999</b> | <b>Miscellaneous Issues</b>  | <b>9999.00-00</b> |
|                     | 201213025  |                   |

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015  
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**201245015 201245016**

