

Publication 1078
Issue: 09/27/2013

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
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

| | |
|------------------|-----------|
| 54 0000 | 201326001 |
| 408A 0000 | 201204027 |

| | | | |
|-------------------|---|-----------------|---|
| Section 2 | Definitions and Special Rules | 2.00-00 | |
| | • Certain Married Individuals Living Apart 201334041 | 2.03-00 | |
| Section 34 | Certain Users of Gasoline and Special Fuels | 34.00-00 | |
| | 201203015 | | |
| Section 38 | General Business Credit | 38.00-00 | |
| | 201310001 | | |
| Section 40 | Alcohol Used as Fuel | 40.00-00 | |
| | 201203015 | | |
| Section 42 | Low-Income Housing Credit | 42.00-00 | |
| | 201206002 201218006 201223005 201243011 201311007 201324014 201338010 | | |
| | • Secretary's Authority to Provide Regulations | 42.14-00 | |
| | • <i>Correction of Administrative Errors and Omissions</i> 201237013 | 42.14-01 | |
| Section 45 | Electricity Produced from Certain Renewable Sources | 45.00-00 | |
| | 201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201330005 201332005 201332006 201334008 | | |
| | • Limitation In Case of Certain Regulated Companies | 46.06-00 | R |
| | • <i>Special Rule for Ratable Flow-Through</i> 201318004 201318005 201318006 | 46.06-02 | R |
| Section 47 | Rehabilitation Credit | 47.00-00 | |
| | 201228019 201234020 | | |
| | • General Rule; Percentages 201228015 201228016 | 47.01-00 | |
| Section 48 | Energy Credit; Reforestation Credit | 48.00-00 | |
| | 201208035 201308005 201326008 201326009 | | |
| Section 50 | Special Rules for Computing Investment Credit | 50.00-00 | |
| | 201310001 | | |
| Section 53 | Credit for Prior Year Minimum Tax Liability | 53.00-00 | |
| | 201246034 | | |
| Section 56 | Adjustments In Computing Alternative Minimum Taxable Income | 56.00-00 | |
| | 201226021 | | |
| Section 57 | Items of Tax Preference | 57.00-00 | |
| | • Intangible Drilling Costs 201235010 | 57.03-00 | |
| Section 59 | Other Definitions and Special Rules | 59.00-00 | |
| | 201324008 | | |
| | • Optional 10-year Writeoff of Certain Tax Preferences | 59.05-00 | |
| | • <i>Research and Experimental Expenditures</i> 201236013 | 59.05-08 | |
| Section 61 | Gross Income v. Not Gross Income | 61.00-00 | |
| | 201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 | | |

| | | |
|--------------------|---|------------------|
| | • Discharge of Indebtedness 201228023 201310031 201321019 | 61.22-00 |
| | • Damages, Court Awards, Settlements 201203013 201208030 201306018 | 61.28-00 |
| | • <i>Return of Capital--Basis</i> 201208030 | 61.28-03 |
| | • Assignments | 61.30-00 |
| | • <i>Anticipatory Assignment of Income</i> 201232024 | 61.30-03 |
| Section 62 | Adjusted Gross Income Defined | 62.00-00 |
| | • Trade and Business Deductions of Employees | 62.02-00 |
| | • <i>Reimbursements</i> 201219021 | 62.02-02 |
| Section 63 | Taxable Income Defined 201309013 | 63.00-00 |
| Section 71 | Alimony--Separate Maintenance Payments 201206005 | 71.00-00 |
| Section 72 | Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income) 201221032 201240018 201322035 | 72.00-00 |
| | • Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 | 72.19-00 |
| | • <i>Exceptions</i> 201302015 201302016 | 72.19-01 |
| | • Tax on Early Distributions from Qualified Retirement Plans | 72.20-00 |
| | • <i>Substantially Equal Payments</i> 201235029 | 72.20-04 |
| Section 78 | Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit 201320014 | 78.00-00 |
| Section 83 | Property Transferred in Connection With Performance of Services | 83.00-00 |
| | • Election to Include in Gross Income in Year of Transfer | 83.02-00 |
| | • <i>Revocability of Election</i> 201322007 | 83.02-04 |
| Section 101 | Certain Death Benefits (Excluded v. Not Excluded From Gross Income) 201217017 201235006 | 101.00-00 |
| | • Life Insurance Proceeds Payable by Reason of Death | 101.01-00 |
| | • <i>Transfer for Consideration</i> 201308019 201332001 | 101.01-02 |
| Section 103 | Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations) 201213010 | 103.00-00 |
| | • State and Local | 103.02-00 |
| | • <i>Political Subdivisions</i> 201334038 | 103.02-01 |

| | | |
|--------------------|---|--|
| Section 104 | Compensation for Injuries and Sickness (Excluded v. Not Excluded) 201210012 201313018 201317007 | 104.00-00 |
| | <ul style="list-style-type: none"> • Health and Accident Insurance 201313018 • Workmen's Compensation 201211003 201315001 201318001 • Damages 201248019 201311006 201327002 201328022 | <ul style="list-style-type: none"> 104.01-00 104.02-00 104.03-00 |
| Section 106 | Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded) 201245010 | 106.00-00 |
| Section 108 | Income From Discharge of Indebtedness 201218011 201228023 201316009 201316010 201325004 201338007 | 108.00-00 |
| | <ul style="list-style-type: none"> • Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 • Reduction of Tax Attributes 201316009 201316010 201338007 • <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 • General Rules for Discharges of Indebtedness 201250022 | <ul style="list-style-type: none"> 108.01-00 108.02-00 108.02-01 108.04-00 |
| Section 115 | Income of States, Municipalities, etc. 201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201338029 201338034 | 115.00-00 |
| | <ul style="list-style-type: none"> • Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029 | <ul style="list-style-type: none"> 115.03-00 |
| Section 117 | Qualified Scholarships 201302023 | 117.00-00 |
| | <ul style="list-style-type: none"> • Scholarship or Fellowship Grant 201302023 • Limitation • <i>Other Services</i> 201328020 • <i>Required As Condition</i> 201328020 | <ul style="list-style-type: none"> 117.02-00 117.05-00 117.05-02 117.05-03 |
| Section 118 | Contributions to the Capital of a Corporation 201221002 | 118.00-00 |
| Section 121 | Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a)) 201221004 | 121.00-00 |
| Section 132 | Certain Fringe Benefits 201302039 | 132.00-00 |
| | <ul style="list-style-type: none"> • Working Condition Fringe 201201003 | <ul style="list-style-type: none"> 132.03-00 |

| | | |
|--------------------|--|------------------|
| | • De Minimis Fringe | 132.04-00 |
| | • <i>In General</i> 201219021 | 132.04-01 |
| Section 141 | Private Activity Bond; Qualified Bond 201213010 201216009 201228029 | 141.00-00 |
| | • Private Loan Financing Test 201246007 201246032 | 141.02-00 |
| | • Management Contracts 201228029 201338026 201338031 | 141.07-00 |
| | • <i>Safe Harbor</i> 201338026 | 141.07-01 |
| Section 142 | Exempt Facility Bond 201232006 | 142.00-00 |
| | • Qualified Residential Rental Project 201232006 | 142.04-00 |
| | • <i>20/50 Test</i> 201232006 | 142.04-01 |
| | • <i>40/60 Test</i> 201232006 | 142.04-02 |
| Section 150 | Definitions and Special Rules 201326007 | 150.00-00 |
| Section 152 | Dependent Defined 201212016 | 152.00-00 |
| Section 162 | Trade or Business (Deductible v. Not Deductible) 201213023 201247010 201308027 201310039 201333005 | 162.00-00 |
| | • Certain Goods and Services | 162.04-00 |
| | • <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 | 162.04-03 |
| | • Compensation | 162.07-00 |
| | • <i>Payment of Insurance Premiums</i> 201228037 | 162.07-31 |
| | • Expenditures Against Public Policy 201308027 | 162.21-00 |
| | • <i>Fines and Penalties</i> 201308027 | 162.21-01 |
| | • Stock Reacquisition Expenses 201204010 | 162.34-00 |
| | • Million Dollar Cap - Executive Employee Compensation | 162.36-00 |
| | • <i>Covered Employees</i> 201321017 | 162.36-02 |
| Section 163 | Interest 201207009 201224027 201224028 201313013 201316003 | 163.00-00 |
| | • Limitation on Investment Interest in General | 163.03-00 |
| | • <i>Investment Interest</i> 201217003 | 163.03-02 |

| | | |
|--------------------|---|------------------|
| | • <i>Investment Income and Expenses</i> 201213008 201214004 201217004 | 163.03-03 |
| | • Personal Interest in General 201306018 | 163.05-00 |
| | • Qualified Residence Interest 201201017 | 163.06-00 |
| | • <i>Acquisition Indebtedness</i> 201201017 201328023 | 163.06-01 |
| | • <i>Home Equity Indebtedness</i> 201201017 | 163.06-02 |
| | • Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021 | 163.10-00 |
| | • Disqualified Debt Instruments 201336018 | 163.13-00 |
| Section 164 | Taxes 201202004 201309004 | 164.00-00 |
| | • Real Property Taxes 201232018 201310029 | 164.01-00 |
| | • Taxes Assessed Against Local Benefits 201310029 | 164.09-00 |
| Section 165 | Deductions For Losses 201240007 201240015 201306018 201308025 201325007 201328031 | 165.00-00 |
| | • Limitations on Losses of Individuals - Casualty and Theft 201213022 | 165.04-00 |
| | • Worthless Securities 201252008 201333012 | 165.06-00 |
| | • <i>Securities In Affiliated Corporations</i> 201314005 201325007 | 165.06-02 |
| | • Disaster Losses 201306017 | 165.07-00 |
| Section 166 | Bad Debts 201328031 | 166.00-00 |
| | • Other 201302024 | 166.06-00 |
| Section 167 | Depreciation 201221002 201317003 | 167.00-00 |
| | • Property Used in the Trade or Business 201330034 201330034 | 167.01-00 |
| | • Basis 201214007 201249013 | 167.07-00 |
| | • Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009 | 167.19-00 |
| | • Public Utility Property | 167.22-00 |
| | • <i>Normalization Rules</i> 201223013 201223014 201334036 | 167.22-01 |

| | | |
|--------------------|--|------------------|
| Section 168 | Modified Accelerated Cost Recovery System 201202017 201246034 201249003 | 168.00-00 |
| | • Recovery Period 201216029 | 168.18-00 |
| | • Classification of Property 201216029 201243003 201244015 201310028 | 168.20-00 |
| | • Property Used Predominantly Outside the United States 201216008 | 168.25-00 |
| | • Alternative Depreciation System (ADS) 201316006 201316007 | 168.29-00 |
| | • <i>Outside the United States</i> 201324005 201324006 | 168.29-01 |
| | • Redeterminations, Changes in Use 201228036 | 168.32-00 |
| Section 169 | Amortization of Pollution Control Facilities | 169.00-00 |
| | • Election of Amortization 201217015 | 169.02-00 |
| Section 170 | Charitable, Etc. Contributions and Gifts 201321012 | 170.00-00 |
| | • Value of Contribution 201319010 | 170.02-00 |
| | • Percentage Limitations - Corporations 201226021 | 170.08-00 |
| | • Donees of Charitable Contributions in General 201228026 201239011 201240036 | 170.09-00 |
| | • <i>United States, States, Political Subdivisions, Etc.</i> 201228026 | 170.09-01 |
| | • Carryovers | 170.10-00 |
| | • <i>Corporations</i> 201226021 | 170.10-02 |
| | • Disallowance of Deduction | 170.12-00 |
| | • <i>Partial Interests in Property</i> 201249002 | 170.12-03 |
| | • Qualified Conservation Contribution 201212009 201212010 201239008 201334039 | 170.14-00 |
| | • Other 201307008 201322046 | 170.19-00 |
| Section 172 | Net Operating Loss Deductions (Deductible v. Not Deductible) 201226021 201243014 201315002 201328028 201328031 | 172.00-00 |
| | • Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 | 172.01-00 |
| Section 174 | Research and Experimental Expenditures (Deductible v. Not Deductible) 201324008 | 174.00-00 |
| | • Election to Amortize 201236013 | 174.01-00 |
| Section 179 | Election to Expense Certain Depreciable Business Assets | 179.00-00 |

| | | |
|---------------------|---|-------------------|
| | • Section 179 Property 201234024 | 179.01-00 |
| Section 197 | Amortization of Goodwill & Certain Other Intangibles 201203004 201228011 201317003 | 197.00-00 |
| | • Certain Elections for Intangible Property 201214014 | 197.01-00 |
| Section 215 | Alimony, etc., Payments 201206005 201246005 | 215.00-00 |
| Section 263 | Capital Expenditures (Deductible v. Not Deductible) 201311021 201317003 201319009 | 263.00-00 |
| | • Development Costs | 263.02-00 |
| | • <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 | 263.02-01 |
| | • Permanent Improvements 201213023 | 263.03-00 |
| | • Allocation Between Capital Expenditure and Expense 201234026 201234027 | 263.14-00 |
| | • Election to Deduct or Capitalize Certain Expenditures 201221013 | 263.16-00 |
| | • Interest and Carrying Costs - Straddles 201212014 201310027 | 263.21-00 |
| Section 263A | Capitalization and Inclusion in Inventory Costs of Certain Expenses | 263A.00-00 |
| | • Capitalization of Costs | 263A.03-00 |
| | • <i>Indirect Costs</i> 201302018 | 263A.03-02 |
| | • Interest Capitalization 201302017 | 263A.08-00 |
| | • <i>Designated Property</i> 201302017 | 263A.08-01 |
| | • Oil and Gas Activities 201211011 | 263A.13-00 |
| Section 264 | Amounts Paid in Connection With Insurance (Deductible v. Not Deductible) | 264.00-00 |
| | • Exceptions 201322035 | 264.03-00 |
| Section 267 | Losses, Expenses, and Interest With Respect to Transactions Between Related Parties 201252008 201330004 201330004 | 267.00-00 |
| | • Expenses and Interest: In General | 267.02-00 |
| | • <i>Matching of Deduction and Payee Income</i> 201228035 | 267.02-01 |
| | • <i>Payments to Foreign Persons</i> 201228035 201334037 | 267.02-03 |
| | • Special Rules Applicable to Controlled Groups: In General | 267.07-00 |
| | • <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 | 267.07-02 |

| | | |
|--------------------|---|------------------|
| Section 274 | Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable) | 274.00-00 |
| | • Substantiation 201246031 | 274.08-00 |
| | • Percentage Disallowance for Meals and Entertainment Deductions 201219021 | 274.14-00 |
| Section 275 | Certain Taxes (Allowed v. Disallowed) | 275.00-00 |
| | • Federal Income 201306018 | 275.01-00 |
| Section 301 | Distributions of Property 201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 | 301.00-00 |
| Section 302 | Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 | 302.00-00 |
| | • Disproportionate Redemption of stock 201202010 201202020 201236025 | 302.02-00 |
| | • Complete Termination of Interest 201228012 | 302.03-00 |
| Section 304 | Redemption Through Use of Related Corporations | 304.00-00 |
| | • Acquisition by Subsidiary | 304.01-00 |
| | • <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004 | 304.01-03 |
| | • Acquisition by Related Corporation (Other Than Subsidiary) | 304.02-00 |
| | • <i>Section 304 v. Section 351</i> 201228034 | 304.02-01 |
| Section 305 | Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201333007 | 305.00-00 |
| | • Stock Dividends 201304002 | 305.01-00 |
| | • Distributions in Lieu of Money 201247004 201252012 201312028 | 305.03-00 |
| | • Disproportionate Distributions 201213011 | 305.04-00 |
| Section 306 | Dispositions of Certain Stock 201308001 | 306.00-00 |
| | • Section 306 Stock v. Not 306 Stock 201308001 | 306.01-00 |
| Section 312 | Effect on Earnings and Profits (Decrease v. No Decrease) 201330002 201330002 | 312.00-00 |
| | • Allocation in Separations 201240017 201249012 201330002 201330002 | 312.09-00 |
| Section 317 | Other Definitions | 317.00-00 |
| | • Redemption of Stock v. Not a Redemption 201247010 | 317.02-00 |

| | | |
|--------------------|--|------------------|
| Section 331 | Gain or Loss to Shareholders in Corporate Liquidations 201211020 201252008 201330004 201330004 201334006 | 331.00-00 |
| | • Year Liquidation Occurs 201228023 | 331.04-00 |
| | • Form v. Substance 201252008 | 331.07-00 |
| Section 332 | Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201333007 | 332.00-00 |
| | • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201339001 | 332.01-00 |
| | • Debts of Parent to Subsidiary 201213018 | 332.07-00 |
| Section 336 | Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 | 336.00-00 |
| | • Liquidation in a Reorganization | 336.03-00 |
| | • <i>Liquidation to which section 332 Applies</i> 201328003 | 336.03-05 |
| Section 337 | Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) | 337.00-00 |
| | • Loss Disallowance 201310015 | 337.16-00 |
| | • <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 337.16-02 |
| Section 338 | Certain Stock Purchases Treated as Asset Acquisitions 201211009 201213013 201214012 | 338.00-00 |
| | • Express Election 201214018 | 338.01-00 |
| | • <i>Time in which Election must be made</i> 201206010 201246021 201338011 | 338.01-02 |
| | • Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 | 338.02-00 |
| | • Consistency Rules 201213013 201214012 | 338.04-00 |
| | • Purchase from Related Corporation 201203004 | 338.09-00 |
| | • Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 | 338.80-00 |
| Section 341 | Collapsible Corporations 201209025 | 341.00-00 |
| Section 351 | Transfer to Corporation Controlled by Transferor 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 | 351.00-00 |
| | • Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 | 351.01-00 |

| | | |
|--------------------|--|------------------|
| | • Series of Transactions 201212001 | 351.02-00 |
| | • Section 351 v. Section 304 (See Also 0304.01-01) 201228034 | 351.12-00 |
| Section 355 | Distribution of Stock and Securities of a Controlled Corporation | 355.00-00 |
| | 201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 | |
| | • Spin-Off | 355.01-00 |
| | 201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 | |
| | • <i>Split-Off</i> | 355.01-01 |
| | 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201330002 201330007 201337003 | |
| | • Non Pro Rata Distributions, etc. 201233016 | 355.02-00 |
| | • Active Business 201219003 201251006 201333003 | 355.03-00 |
| | • <i>Five-Year Requirement</i> 201251006 | 355.03-01 |
| | • Business Purpose 201308017 201308018 | 355.04-00 |
| | • Distributions Within a Consolidated Group 201305003 | 355.09-00 |
| | • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 | 355.10-00 |
| Section 357 | Assumption of Liability (Gain Recognized v. Not Recognized) | 357.00-00 |
| | • Liabilities in Excess of Basis | 357.02-00 |
| | • <i>Exceptions</i> 201230008 | 357.02-02 |
| Section 361 | Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized) | 361.00-00 |
| | 201228033 | |
| | • Distributions | 361.02-00 |
| | • <i>Certain Transfers to Creditors</i> 201228033 | 361.02-02 |
| Section 367 | Foreign Corporations | 367.00-00 |
| | • Transfer to Foreign Corporations Subject to Section 367(a) 201321018 | 367.01-00 |

| | | |
|--------------------|--|------------------|
| | • Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 | 367.03-00 |
| | • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009 | 367.03-01 |
| | • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018 | 367.03-13 |
| | • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 | 367.30-00 |
| Section 368 | Definitions Relating to Corporate Reorganizations | 368.00-00 |
| | 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201330022 | |
| | • Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 | 368.01-00 |
| | • Stock for Stock (Type "B") 201249011 201250021 201324009 | 368.02-00 |
| | • Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 | 368.03-00 |
| | • <i>Substantially All the Property</i> 201247009 | 368.03-01 |
| | • Assets for Control of Transferee (Type "D") 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 | 368.04-00 |
| | • Recapitalization (Type "E") 201308001 201315009 201315020 201315021 | 368.05-00 |
| | • Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 | 368.06-00 |
| | • Continuity of Interest Rule 201214013 201224006 201247009 | 368.08-00 |
| | • <i>Related party Acquisitions</i> 201214013 | 368.08-03 |
| | • <i>Business Enterprise Continuity</i> 201247009 201314028 | 368.08-06 |
| | • <i>Historic Business Assets</i> 201224006 | 368.08-07 |
| | • <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 | 368.08-08 |
| | • Plan of Reorganization | 368.09-00 |

| | | |
|--------------------|---|------------------|
| | • <i>Several Steps</i> 201252014 | 368.09-01 |
| | • Transactions Involving Two or More Investment Companies 201247009 | 368.13-00 |
| | • Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 | 368.14-00 |
| Section 381 | Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) | 381.00-00 |
| | • Method of Accounting 201237012 | 381.04-00 |
| Section 382 | Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes | 382.00-00 |
| | 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201335012 | |
| | • Definitions and Special Rules 201215007 | 382.11-00 |
| | • <i>5-Percent Shareholder</i> 201215007 | 382.11-09 |
| | • Operating Rules 201322032 201335012 | 382.12-00 |
| | • <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 | 382.12-08 |
| | • <i>Controlled Groups</i> 201232016 201232017 201335012 | 382.12-16 |
| Section 385 | Treatment of Certain Interests in Corporations as Stock or Indebtedness | 385.00-00 |
| | • Debt v. Equity 201230008 201323021 | 385.01-00 |
| | • New Financial Products 201209006 201226026 | 385.03-00 |
| Section 401 | Qualified Pension, Profit-Sharing, and Stock Bonus Plan | 401.00-00 |
| | 201205022 201234036 201238031 201242019 201242020 201338028 | |
| | • Impossibility of Diversion 201228055 | 401.03-00 |
| | • Required Distributions 201202042 201208039 201318033 201320021 | 401.06-00 |
| | • <i>In General</i> 201203033 201210047 201228045 201228051 201241017 | 401.06-01 |
| | • <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 | 401.06-02 |
| | • Commencement of Benefits Under Qualified Trusts 201221033 | 401.11-00 |
| Section 402 | Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) | 402.00-00 |
| | 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201331009 201331010 | |

| | | |
|---------------------|--|-------------------|
| | • Unrealized Appreciation of Employer's Securities 201242019 | 402.07-00 |
| | • Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 | 402.08-00 |
| | • Tax on Lump Sum Distributions 201241019 | 402.09-00 |
| Section 403 | Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030 | 403.00-00 |
| | • Rollover Amounts 201212023 201224043 201323040 | 403.05-00 |
| Section 404 | Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 | 404.00-00 |
| Section 408 | Individual Retirement Accounts 201208039 | 408.00-00 |
| | • Exclusive Benefit of Individual or His Beneficiary 201225020 | 408.01-00 |
| | • Rollover Contributions 201203034 201204024 201205021 201206023 201206025 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201224047 201225021 201225022 201225023 201226034 201226035 201227009 201227010 201227011 201228044 201228046 201228047 201229013 201229014 201230027 201230028 201230032 201231019 201231020 201233024 201233025 201234031 201234033 201235026 201235027 201235028 201235030 201236034 201236036 201236037 201236038 201236039 201237025 201237026 201237027 201237028 201238029 201240031 201240033 201240034 201240035 201241014 201241015 201241016 201242021 201242022 201242023 201242025 201243018 201243019 201244022 201244023 201244024 201246042 201246043 201246044 201246045 201247021 201247022 201250030 201250031 201301017 201301018 201301019 201302047 201303022 201303023 201304012 201305016 201305017 201305018 201305019 201305020 201306029 201306030 201306031 201306032 201306033 201308034 201308035 201309021 201309022 201309023 201309024 201309025 201309026 201309028 201310050 201310052 201311037 201311038 201311039 201311043 201314050 201314051 201314052 201314053 201314054 201314055 201314056 201314057 201315034 201315036 201316024 201316026 201316027 201316028 201317021 201317022 201317023 201317024 201318029 201318032 201319034 201322049 201322052 201323041 201324021 201324022 201324023 201324024 201324026 201327020 201327021 201328036 201330046 201330046 201331010 201331011 201331012 201332016 201333021 201333022 201333023 201334046 201336021 201336022 201336023 201338056 201338057 201338058 201339002 201339003 | 408.03-00 |
| | • Distributions 201318033 | 408.06-00 |
| Section 408A | Roth IRA 201219035 201219036 201219037 201230029 201242018 201320022 | 408A.00-00 |
| Section 412 | Minimum Funding Standards 201205020 201208042 201221038 201221039 201238030 201330030 201330030 | 412.00-00 |

| | | |
|---------------------|---|-------------------|
| | • Minimum Funding Waiver 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 | 412.06-00 |
| Section 414 | Definitions and Special Rules 201305021 201317025 | 414.00-00 |
| | • Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201339004 | 414.08-00 |
| | • Certain Employee Contributions 201305021 | 414.09-00 |
| Section 419 | Treatment of Funded Welfare Benefit Plans | 419.00-00 |
| | • Aggregation Rules 201225019 | 419.13-00 |
| Section 444 | Election of Taxable Year Other Than Required Year | 444.00-00 |
| | • Termination of Election 201302022 | 444.04-00 |
| Section 446 | General Rule for Methods of Accounting (Permissible v. Not Permissible) 201228035 | 446.00-00 |
| | • Change of Methods (Permissible v. Not Permissible) 201202021 | 446.04-00 |
| Section 451 | General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023 | 451.00-00 |
| | • Tax Refunds 201231011 | 451.08-00 |
| | • Constructive Receipt 201321023 201327002 | 451.14-00 |
| | • <i>Payments to Third Person</i> 201321023 | 451.14-03 |
| | • Accrual Method 201321023 | 451.19-00 |
| Section 453 | Installment Method (Available v. Not Available) | 453.00-00 |
| | • Disposition of Obligations 201248006 201248007 201248008 | 453.05-00 |
| | • Revocation of Elections 201232021 201332009 | 453.08-00 |
| | • Contingent Payment Sales 201241001 | 453.09-00 |
| | • <i>Alternative Basis Recovery</i> 201241001 | 453.09-01 |
| | • Gross Profit Ration Calculation 201203017 | 453.16-00 |
| Section 453A | Special Rules for Non Dealers of Real Property | 453A.00-00 |

| | | |
|---------------------|--|-------------------|
| | • Interest on Deferred Tax Liability 201221021 | 453A.03-00 |
| Section 457 | Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201228043 | 457.00-00 |
| | • Year of Inclusion in Gross Income 201211001 | 457.01-00 |
| | • Eligible Deferred Compensation Plan Defined 201211001 | 457.05-00 |
| Section 461 | General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006 | 461.00-00 |
| | • Accrual Method 201246029 | 461.01-00 |
| | • <i>Expenditure For Asset Having Long Useful Life</i> 201311021 | 461.01-06 |
| | • Incurred Liabilities | 461.06-00 |
| | • <i>Accrual Basis</i> 201223015 201311021 | 461.06-01 |
| Section 465 | Deductions Limited to Amount at Risk | 465.00-00 |
| | • Amounts Considered at Risk | 465.01-00 |
| | • <i>Amounts Protected Against Loss</i> 201308028 | 465.01-02 |
| Section 468 | Special Rules for Mining and Solid Waste Reclamation and Closing Costs | 468.00-00 |
| | • Mining (See Also 613.03-06 et seq) 201311011 | 468.01-00 |
| Section 468A | Special Rules for Decommissioning Cost | 468A.00-00 |
| | • In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 | 468A.01-00 |
| | • Ruling Amount 201221011 | 468A.04-00 |
| | • <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 | 468A.04-02 |
| Section 468B | Special Rules For Designated Settlement Funds 201208036 | 468B.00-00 |
| | • Other Funds 201322026 | 468B.06-00 |
| | • Clarification Of Taxation of Certain Funds 201208036 | 468B.07-00 |
| Section 469 | Passive Activity Losses and Credits Limited 201244017 201312041 201324018 | 469.00-00 |
| | • Passive Activity Defined | 469.03-00 |
| | • <i>Definition of Activity</i> 201221012 | 469.03-03 |
| | • Material Participation Defined 201317010 | 469.08-00 |

| | | |
|--------------------|---|------------------|
| | • Real Property Business 201321021 | 469.14-00 |
| Section 472 | Last-In, First-Out Inventories | 472.00-00 |
| | • Election 201208033 | 472.01-00 |
| Section 475 | Mark to Market Accounting Method for Dealers in Securities | 475.00-00 |
| | 201238025 | |
| | • Treatment of Securities Marked to Market 201314042 | 475.01-00 |
| | • Definitions 201238025 | 475.05-00 |
| | • Securities Traders 201239004 | 475.08-00 |
| Section 481 | Adjustments Required by Changes in Method of Accounting | 481.00-00 |
| | • Pre-1954 Adjustments | 481.02-00 |
| | • <i>Involuntary</i> 201231004 | 481.02-02 |
| Section 501 | Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) | 501.00-00 |
| | 201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201333014 201335014 201338052 | |
| | • Title-Holding Company 201309014 | 501.02-00 |
| | • Religious, Charitable, etc., Institutions and Community Chest 201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201218016 201218017 201218019 201218022 201218023 201218041 201219025 201219026 201219027 201219029 201221022 201221023 201224033 201224036 201225014 201225015 201225016 201225017 201226029 201229001 201229010 201231012 201231017 201232034 201232036 201235021 201235022 201239011 201240028 201240029 201240036 201241009 201241011 201242014 201244021 201245021 201245022 201245023 201245024 201245025 201245026 201245027 201247016 201249016 201250027 201251018 201252020 201252021 201252022 201252023 201252028 201304011 201309015 201309016 201309018 201313033 201314049 201314058 201315027 201317020 201318009 201318012 201318017 201318027 201321024 201321025 201322042 201322045 201323024 201323025 201323030 201323034 201324020 201325015 201325017 201327011 201327012 201327013 201327014 201327018 201327019 201328035 201329018 201329019 201329020 201329021 201330037 201330040 201330042 201330037 201330040 201330042 201332013 201333015 201333016 201335015 201335016 201335025 201335026 201335027 201338049 201338052 201338054 201338059 | 501.03-00 |
| | • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032 201313033 | 501.03-01 |
| | • <i>Foundations</i> 201335014 201335023 | 501.03-02 |

| | |
|--|-----------|
| • <i>Trusts</i> | 501.03-03 |
| 201219029 201237019 201306023 201317011 201335014 | |
| • <i>Unincorporated Associations</i> | 501.03-04 |
| 201241010 | |
| • <i>Corporations</i> | 501.03-05 |
| 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201333014 201338052 | |
| • <i>Civil Rights Groups</i> | 501.03-07 |
| 201217021 | |
| • <i>Educational Organizations</i> | 501.03-08 |
| 201252025 201303018 201304011 201305013 201323025 201327015 | |
| • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> | 501.03-11 |
| 201210041 201317012 201328035 | |
| • <i>Libraries, Museums, etc.</i> | 501.03-13 |
| 201221024 | |
| • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> | 501.03-15 |
| 201215011 201322041 201335024 | |
| • <i>Prevention of Cruelty Groups</i> | 501.03-18 |
| 201337017 | |
| • <i>Public Recreation Facilities and Athletic Organizations</i> | 501.03-19 |
| 201204020 | |
| • <i>Religious Organizations</i> | 501.03-20 |
| 201232034 201236033 201246041 201251018 201310045 201325017 201327018 | |
| • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> | 501.03-22 |
| 201237020 201251022 | |
| • <i>Scientific Organizations</i> | 501.03-24 |
| 201311030 201313032 | |
| • <i>Social Welfare Groups (See Also 0501.04-00)</i> | 501.03-25 |
| 201304011 | |
| • <i>Organizational and Operational Tests</i> | 501.03-30 |
| 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 | |
| • <i>Cooperative Hospital Service Organizations</i> | 501.03-32 |
| 201218016 | |
| • <i>Lessening the Burdens of Government</i> | 501.03-33 |
| 201213029 201214034 | |
| • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> | 501.04-00 |
| 201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 | |
| • <i>Local Associations of Employees</i> | 501.04-01 |
| 201321033 201321035 201321036 201321038 201323027 201323032 | |

| | |
|---|-----------|
| <ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 | 501.04-03 |
| <ul style="list-style-type: none"> • <i>Community</i> 201338053 | 501.04-06 |
| <ul style="list-style-type: none"> • <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 | 501.04-07 |
| <ul style="list-style-type: none"> • <i>Labor Organizations</i> 201217022 201311031 | 501.05-00 |
| <ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 | 501.05-01 |
| <ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 | 501.06-00 |
| <ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 | 501.06-01 |
| <ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 201327015 | 501.06-02 |
| <ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 201217022 | 501.06-03 |
| <ul style="list-style-type: none"> • <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 | 501.07-00 |
| <ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 201204018 201337018 | 501.07-01 |
| <ul style="list-style-type: none"> • <i>Distribution of Assets</i> 201204018 201213034 201213035 | 501.07-02 |
| <ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 | 501.07-03 |
| <ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 201204018 201219032 | 501.07-05 |
| <ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 | 501.07-06 |
| <ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 | 501.09-00 |
| <ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 | 501.09-02 |
| <ul style="list-style-type: none"> • <i>Inurement</i> 201321040 | 501.09-03 |
| <ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 | 501.09-04 |
| <ul style="list-style-type: none"> • <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 | 501.10-00 |
| <ul style="list-style-type: none"> • <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019 | 501.12-00 |

| | |
|---|-----------|
| • <i>Mutual Ditch or Irrigation Companies</i> 201246038 | 501.12-01 |
| • <i>Mutual or Cooperative Telephone Companies</i> 201309017 | 501.12-02 |
| • <i>Mutual or Cooperative Electric Companies</i> 201241012 | 501.12-03 |
| • Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less 201338046 201338051 | 501.15-00 |
| • Organized to Finance Crop Operations 201333014 | 501.16-00 |
| • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 | 501.19-00 |
| • Religious and Apostolic Organizations 201310047 | 501.26-00 |
| • Cooperative Hospital Service Organizations 201218016 | 501.27-00 |
| • Control of Corporation 201224031 201224034 201247017 | 501.30-00 |
| • <i>Closely Controlled Organizations</i> 201306026 | 501.30-01 |
| • <i>Dealings With Controlling Interests</i> 201237019 201307009 | 501.30-02 |
| • Proof of Exemption 201235023 | 501.31-00 |
| • Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201330037 201330043 201337017 | 501.32-00 |
| • <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201330043 | 501.32-01 |

| | | |
|--------------------|--|--|
| | <ul style="list-style-type: none"> • Private v. Public Interest Served 501.33-00 201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201330043 201331007 201331008 201334043 201334044 201334045 | |
| | <ul style="list-style-type: none"> • Trustees Serve Private Interest 501.33-01 201226029 201228041 201236033 201315028 | |
| | <ul style="list-style-type: none"> • "Exclusively" Test 501.35-00 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 | |
| | <ul style="list-style-type: none"> • Business Activities 501.36-00 201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 | |
| | <ul style="list-style-type: none"> • Section 501(c)(3) Organizations 501.36-01 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201330037 201330038 | |
| | <ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 501.36-03 201204021 201252025 | |
| | <ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 501.36-04 201323037 | |
| | <ul style="list-style-type: none"> • Legislative and Political Propaganda Activities 501.38-00 | |
| | <ul style="list-style-type: none"> • Electing Expenditure Test 501.38-02 201239012 | |
| Section 502 | Feeder Organizations (Exempt v. Not Exempt) 502.00-00 201317011 | |
| Section 503 | Requirements for Exemption (Exempt v. Not Exempt) 503.00-00 201242014 201242017 201245021 201311028 201325017 201338052 | |
| | <ul style="list-style-type: none"> • Future Status of Organizations Denied Exemption 503.03-00 201209007 201209008 | |
| Section 504 | Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities 504.00-00 | |
| | <ul style="list-style-type: none"> • Denial of Exemption 504.50-00 201205011 201205013 201217019 | |
| Section 507 | Termination of Private Foundation Status 507.00-00 201216045 201243015 201321024 | |
| | <ul style="list-style-type: none"> • Termination Under Section 507(a)(1) 507.01-00 201230026 | |
| | <ul style="list-style-type: none"> • Liability of Transferee Organizations 507.05-00 201243015 201244020 201321024 201321025 | |

| | | |
|--------------------|---|------------------|
| | • Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 | 507.06-00 |
| | • Aggregate Tax Benefit 201244020 201321025 | 507.07-00 |
| | • Value of Assets 201321024 201321025 | 507.09-00 |
| Section 509 | Private Foundation Defined | 509.00-00 |
| | • Definitions | 509.01-00 |
| | • <i>Private Foundation</i> 201306023 | 509.01-01 |
| | • <i>Support</i> 201239011 201240036 | 509.01-02 |
| | • Exceptions to Private Foundation Status 201335018 | 509.02-00 |
| | • <i>Supporting Organizations</i> 201314044 | 509.02-02 |
| | • <i>Churches</i> 201310045 | 509.02-04 |
| Section 511 | Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 | 511.00-00 |
| | • Section 501(c)(2) Corporations 201241018 | 511.02-00 |
| Section 512 | Unrelated Business Taxable Income (Taxable v. Not Taxable) 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 | 512.00-00 |
| | • Exception, Additions, and Limitations on Unrelated Income 201206018 | 512.01-00 |
| | • Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 | 512.04-00 |
| | • Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043 | 512.06-00 |
| | • Definitions | 512.09-00 |
| | • <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 | 512.09-03 |
| Section 513 | Unrelated v. Not Unrelated Trade or Business 201219024 201219031 201250025 201251019 201320023 201322054 | 513.00-00 |
| | • Sales and Service to Public 201205013 201221024 | 513.04-00 |
| Section 514 | Unrelated Debt-Financed Income | 514.00-00 |
| | • Definitions--Debt-Financed Property 201221024 | 514.06-00 |
| | • Acquisition Indebtedness 201206018 201246040 | 514.07-00 |

| | | |
|---------------------|---|-------------------|
| Section 521 | Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt) 201333014 | 521.00-00 |
| Section 528 | Certain Homeowners Associations 201210007 201214016 201223011 | 528.00-00 |
| | • Revocation of Election 201244005 201327008 | 528.04-00 |
| | • Definition of Homeowners Association 201204017 | 528.05-00 |
| Section 529 | Qualified State Tuition Programs 201310043 201317017 | 529.00-00 |
| Section 542 | Definition of Personal Holding Company | 542.00-00 |
| | • Stock Ownership Requirements 201208025 | 542.02-00 |
| Section 544 | Rules for Determining Stock Ownership 201208025 | 544.00-00 |
| Section 562 | Dividends Eligible v. Not Eligible for Dividends-Paid Deduction 201205004 201244012 201304004 | 562.00-00 |
| | • Preferential Dividends 201216031 201304002 201316013 201327006 | 562.03-00 |
| Section 565 | Consent Dividends 201202014 201336017 | 565.00-00 |
| | • General Rule 201316014 | 565.01-00 |
| | • <i>Making and Filing Consents</i> 201201011 | 565.01-02 |
| Section 597 | Federal Financial Assistance Provided 201201010 | 597.00-00 |
| Section 613A | Limitations on Percentage Depletion in the Case of Oil and Gas Wells | 613A.00-00 |
| | • Exemption for Independent Producers and Royalty Owners | 613A.03-00 |
| | • <i>General Rule</i> 201210003 | 613A.03-01 |
| | • Limitations on Subsection (c) | 613A.04-00 |
| | • <i>Retailers Excluded</i> 201210003 | 613A.04-02 |
| Section 638 | Continental Shelf Areas 201311024 | 638.00-00 |
| Section 642 | Special Rules for Credits and Deductions 201216045 | 642.00-00 |
| | • Charitable Deduction 201202019 201225004 | 642.03-00 |
| Section 643 | Definitions Applicable to Subparts A, B, C, and D 201238004 201245007 | 643.00-00 |
| | • Income Defined 201320009 | 643.02-00 |

| | | |
|--------------------|---|------------------|
| Section 661 | Deduction for Estates and Trusts Accumulating Income or Distributing Corpus 201223012 201238004 | 661.00-00 |
| Section 662 | Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus 201223012 | 662.00-00 |
| Section 663 | Special Rules Applicable to Sections 661 and 662 | 663.00-00 |
| | • 65-Day Rule 201245008 | 663.04-00 |
| Section 664 | Charitable Remainder Trusts 201249002 201332011 201332012 | 664.00-00 |
| | • Definitions | 664.03-00 |
| | • <i>Charitable Remainder Annuity Trust</i> 201333006 | 664.03-01 |
| | • Valuation 201325018 201325019 201325020 201325021 | 664.04-00 |
| Section 671 | Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners 201244004 201245006 201310002 201310003 201310004 201310005 201310006 | 671.00-00 |
| | • Persons Treated as Grantors 201226019 201326011 | 671.02-00 |
| Section 674 | Power to Control Beneficial Enjoyment | 674.00-00 |
| | • Power Exercisable Only by Will 201326011 | 674.01-00 |
| Section 675 | Administrative Powers 201235006 | 675.00-00 |
| | • General Powers of Administration 201216034 | 675.04-00 |
| Section 677 | Income for Benefit of Grantor 201326011 | 677.00-00 |
| Section 691 | Recipients of Income in Respect of Decedents 201330011 201330011 201338028 | 691.00-00 |
| Section 704 | Partner's Distributive Share 201241005 | 704.00-00 |
| | • Partnership Agreement | 704.01-00 |
| | • <i>Section 704(c) Considerations</i> 201216019 | 704.01-04 |
| Section 706 | Taxable Years of Partner and Partnership 201319021 | 706.00-00 |
| Section 707 | Transactions Between Partner and Partnership | 707.00-00 |
| | • Not in Capacity as Partner 201324013 | 707.01-00 |
| Section 708 | Continuation of Partnership 201315026 | 708.00-00 |
| | • Termination 201244004 201326007 | 708.01-00 |

| | | |
|--------------------|---|------------------|
| Section 721 | Nonrecognition of Gain or Loss on Contributions 201308019 201326014 | 721.00-00 |
| Section 731 | Extent of Recognition of Gain or Loss on Distribution 201314004 | 731.00-00 |
| Section 754 | Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 | 754.00-00 |
| | • Timeliness of Election 201201007 201201014 201251004 201314013 | 754.02-00 |
| Section 761 | Terms Defined | 761.00-00 |
| | • Partnership 201235015 201323015 201329003 | 761.01-00 |
| | • <i>Organizations Treated as a Partnership</i> 201329003 | 761.01-01 |
| Section 807 | Rules for Certain Reserves 201312031 | 807.00-00 |
| | • Method of Computing Reserves for Purposes of Computing Income 201312031 | 807.03-00 |
| | • <i>Prevailing Commissioners' Standard Tables</i> 201230009 | 807.03-04 |
| Section 817 | Treatment of Variable Contracts 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 | 817.00-00 |
| Section 831 | Tax On Insurance Companies Other Than Life Insurance Companies 201225013 201229008 201314020 201317002 201323009 | 831.00-00 |
| | • Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 | 831.03-00 |
| Section 832 | Insurance Company Taxable Income 201232030 201235011 201250022 201328027 | 832.00-00 |
| | • Premiums Earned 201235011 | 832.05-00 |
| | • Interinsurers or Reciprocal Underwriters 201322008 | 832.15-00 |
| Section 851 | Definition of Regulated Investment Company 201325002 | 851.00-00 |
| | • Gross Income Requirement 201206015 201319003 | 851.02-00 |
| Section 855 | Dividends Paid by Regulated Investment Company After Close of Taxable Year | 855.00-00 |
| | • General Rule 201244003 | 855.01-00 |
| Section 856 | Definition of Real Estate Investment Trust 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 | 856.00-00 |
| | • Income Requirements 201225008 201225009 201246013 | 856.01-00 |

| | | |
|---------------------|--|-------------------|
| | • Investment Requirements 201236006 201315007 | 856.02-00 |
| | • Other Requirements 201225008 201225009 | 856.03-00 |
| | • Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 | 856.04-00 |
| | • Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 | 856.07-00 |
| Section 857 | Taxation of Real Estate Investment Trusts and Their Beneficiaries 201315004 | 857.00-00 |
| Section 858 | Dividends Paid by Real Estate Investment Trust After Close of Taxable Year 201244009 | 858.00-00 |
| Section 860 | Deduction for Deficiency Dividends | 860.00-00 |
| | • Adjustments 201239006 | 860.03-00 |
| Section 860C | Taxation of Residual Interest | 860C.00-00 |
| | • Taxable Income or Net Loss 201306021 | 860C.02-00 |
| Section 861 | Income From Sources Within the U.S. | 861.00-00 |
| | • Interest 201205007 | 861.02-00 |
| | • Allocation and Apportionment of Deductions (In General) | 861.08-00 |
| | • <i>Net Operating Losses</i> 201228013 | 861.08-12 |
| | • Allocation and Apportionment of Interest Expense (In General) 201320017 201335008 | 861.09-00 |
| | • <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201335008 | 861.09-06 |
| | • <i>Fair Market Value Method</i> 201320017 201335008 | 861.09-07 |
| | • Characterization Rules and Adjustments for Certain Assets (In General) 201336018 | 861.12-00 |
| | • <i>Miscellaneous</i> 201336018 | 861.12-04 |
| Section 863 | Items Not Specified in Sections 861 or 862 | 863.00-00 |
| | • Partly From Sources Within and Partly From Sources Without U.S. | 863.02-00 |
| | • <i>Transportation</i> 201311024 | 863.02-04 |
| Section 864 | Definitions | 864.00-00 |
| | • Effectively Connected Income 201325012 | 864.02-00 |
| | • <i>U.S. Source Interest, Dividends, etc.</i> 201325012 | 864.02-01 |

| | | |
|--------------------|---|------------------|
| | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 | 864.04-00 |
| Section 871 | Tax on Nonresident Alien Individuals | 871.00-00 |
| | • Tax on Nonresident Aliens | 871.02-00 |
| | • <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006 | 871.02-13 |
| Section 887 | Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations 201212012 | 887.00-00 |
| Section 894 | Income Affected by Treaty | 894.00-00 |
| | • Teachers, Students, and Trainees 201251015 | 894.10-00 |
| Section 897 | Disposition of Investment in United States Real Property 201321007 | 897.00-00 |
| | • Distributions of U.S. Real Property Interest By Foreign Corporation 201321007 | 897.05-00 |
| Section 901 | Taxes of Foreign Countries and of Possessions of U.S. | 901.00-00 |
| | • Denial of Credit with Respect to Certain Abusive Transactions 201312045 | 901.11-00 |
| Section 904 | Limitation on Credit | 904.00-00 |
| | • Recapture of Overall Foreign Loss 201240017 201249012 | 904.05-00 |
| Section 911 | Citizens or Residents of the United States Living Abroad 201313023 | 911.00-00 |
| | • Election | 911.11-00 |
| | • <i>Reelection</i> 201231006 201308023 | 911.11-03 |
| Section 952 | Subpart F Income Defined 201240019 | 952.00-00 |
| Section 953 | Insurance Income | 953.00-00 |
| | • Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 | 953.06-00 |
| Section 954 | Foreign Base Company Income 201235007 | 954.00-00 |
| | • Foreign Personal Holding Company Income 201201016 201228020 | 954.02-00 |
| | • <i>Sale or Exchange of Property</i> 201201016 | 954.02-05 |
| | • <i>Commodities Transactions</i> 201330006 201330006 | 954.02-06 |
| | • <i>Nonfunctional Currency Transactions</i> 201226011 201241002 | 954.02-07 |
| | • Foreign Base Company Sales Income 201206003 201325005 201332007 | 954.03-00 |
| Section 956 | Investment of Earnings in U.S. Property | 956.00-00 |

| | | |
|---------------------|---|-------------------|
| | • Pledges and Guarantees 201203010 | 956.05-00 |
| Section 982 | Admissibility of Documentation Maintained in Foreign Countries 201333013 | 982.00-00 |
| Section 987 | Branch Transactions | 987.00-00 |
| | • Remittances (Definition) 201321007 | 987.03-00 |
| Section 992 | Requirements of a Domestic International Sales Corporation | 992.00-00 |
| | • Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201335002 201336013 | 992.02-00 |
| Section 1001 | Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201334006 | 1001.00-00 |
| | • Amount Realized 201221004 | 1001.02-00 |
| Section 1014 | Basis of Property Acquired From a Decedent 201245006 | 1014.00-00 |
| Section 1015 | Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 | 1015.00-00 |
| Section 1031 | Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 | 1031.00-00 |
| | • Like Kind Property 201216007 201238027 | 1031.02-00 |
| | • Deferred Exchanges 201238027 201242003 201252018 201308020 201332010 | 1031.05-00 |
| | • Multi-Party Exchanges 201252018 201332010 | 1031.06-00 |
| | • Exchanges Not Solely In Kind 201325011 | 1031.07-00 |
| Section 1032 | Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009 | 1032.00-00 |
| Section 1033 | Involuntary Conversion 201333010 201333011 | 1033.00-00 |
| | • Definition of Involuntary Conversion Events 201252010 | 1033.02-00 |
| | • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006 | 1033.10-00 |
| Section 1035 | Exchanges of Insurance Policies 201304003 201330016 201330016 | 1035.00-00 |
| Section 1041 | Transfers of Property Between Spouses or Incident to Divorce 201206005 | 1041.00-00 |
| Section 1092 | Straddles | 1092.00-00 |

| | | |
|---------------------|--|-------------------|
| | • Special Rule for Identified Straddles 201241005 | 1092.02-00 |
| | • Mixed Straddles | 1092.05-00 |
| | • <i>Mixed Straddle Account</i> 201327007 | 1092.05-02 |
| | • Straddle Defined 201310027 | 1092.06-00 |
| | • Qualified Covered Call Options 201317009 | 1092.07-00 |
| | • Definitions and Special Rules 201241005 | 1092.08-00 |
| Section 1221 | Capital Asset v. Not a Capital Asset 201203003 201208038 201209014 | 1221.00-00 |
| Section 1223 | Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 | 1223.00-00 |
| Section 1234 | Option to Buy or Sell | 1234.00-00 |
| | • Gain or Loss of Purchaser 201214021 | 1234.01-00 |
| Section 1250 | Gain From Dispositions of Certain Depreciable Realty | 1250.00-00 |
| | • Section 1250 Property 201243003 | 1250.01-00 |
| | • Exceptions and Limitations | 1250.04-00 |
| | • <i>Gifts</i> 201318003 | 1250.04-01 |
| Section 1253 | Transfers of Franchises, Trademarks, and Trade Names 201322020 | 1253.00-00 |
| Section 1256 | Section 1256 Contracts Marked to Market | 1256.00-00 |
| | • Definitions | 1256.07-00 |
| | • <i>Qualified Board or Exchange</i> 201322033 | 1256.07-05 |
| Section 1286 | Tax Treatment of Stripped Bonds 201229003 | 1286.00-00 |
| Section 1295 | Qualified Electing Fund | 1295.00-00 |
| | • Time For Making Election 201228021 201249014 | 1295.02-00 |
| | • <i>Retroactive Elections</i> 201201013 201210017 201248009 201248010 201302010 201302011 201302019 201302020 201314026 201319006 201319007 201321010 201322017 201322018 201330019 201330020 201330021 201330019 201330020 201330021 201333004 201334007 201334034 | 1295.02-02 |
| Section 1296 | Passive Foreign Investment Company 201244003 201311014 | 1296.00-00 |
| Section 1297 | Special Rules 201322009 | 1297.00-00 |
| Section 1311 | Correction of Error 201208027 201313027 | 1311.00-00 |

| | | |
|---------------------|---|-------------------|
| Section 1313 | Definitions | 1313.00-00 |
| | • Determination v. No Determination 201247001 201247011 | 1313.01-00 |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031 | 1341.00-00 |
| Section 1361 | Definitions | 1361.00-00 |
| | 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 | |
| | • Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 | 1361.01-00 |
| | • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 | 1361.01-02 |
| | • <i>Non-Resident Alien as Shareholder</i> 201312023 | 1361.01-03 |
| | • <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 | 1361.01-04 |
| | • Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 | 1361.03-00 |
| | • <i>Grantor Trusts</i> 201216025 201216034 201252007 | 1361.03-01 |
| | • <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201330012 | 1361.03-02 |
| | • <i>Electing Small Business Trusts</i> 201201006 201224013 201238017 | 1361.03-03 |
| | • Qualified Subchapter S Subsidiary 201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201337004 | 1361.05-00 |
| Section 1362 | Election by Small Business Corporation | 1362.00-00 |
| | 201201006 201205002 201205006 201206009 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 201219014 201226001 201226013 201226017 201227003 201228003 201232005 201238006 201238014 201238015 201239001 201242009 201243009 201246008 201247012 201248013 201250011 201251007 201252001 201301008 201301011 201306009 201308008 201310019 201310035 201311005 201311017 201314030 201316012 201320008 201322006 201322016 201322036 201324011 201328004 201328026 201328029 201330017 201330018 201330017 201330018 201334030 201334031 201338012 | |
| | • Eligible v. Ineligible 201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201338012 | 1362.01-00 |

• *Election After Termination* 1362.01-02
201206009 201217009 201312023 201320012

• *Late Elections* 1362.01-03
201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
201213003 201213009 201213020 201214008 201214011 201214017 201215001
201216016 201216028 201216030 201217007 201217016 201219008 201219014
201221007 201223008 201224004 201224026 201225001 201226001 201226016
201226017 201227003 201227004 201228001 201228003 201228006 201228022
201228027 201228028 201230015 201230016 201233001 201233002 201233004
201233012 201234003 201234010 201234011 201234014 201234019 201234022
201235004 201236004 201236009 201236018 201237009 201237016 201238006
201238007 201238008 201243002 201246001 201246019 201247007 201248013
201249006 201249009 201250011 201251010 201252013 201301002 201301008
201301012 201302013 201307002 201310017 201310019 201310021 201310035
201311015 201311017 201314030 201314031 201314034 201314036 201314040
201314041 201315010 201320010 201321008 201321009 201321016 201322028
201324001 201324007 201324012 201325001 201328001 201335006 201335009
201335011 201336003 201337002 201338006 201338008 201338012 201338015

• *Termination of Election* 1362.02-00
201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 201337001

• *Ceases to be Small Business Corporation* 1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017
201330018

• *Passive Investment Income* 1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004
201306005 201310008 201320008 201328006 201328007 201328008 201328009
201328010 201328011 201328012 201328013 201328014 201328015 201328016
201328017 201330010 201330010

• *Inadvertent Terminations* 1362.04-00
201201005 201201006 201201009 201202002 201202003 201203002 201203007
201203008 201203011 201203012 201205002 201205006 201206009 201208013
201208023 201209005 201211002 201211004 201211005 201211006 201211007
201214001 201216025 201216032 201217006 201217008 201217009 201217010
201221006 201221008 201221009 201221010 201223007 201224007 201224013
201224014 201225003 201225005 201226013 201227003 201228009 201228010
201228018 201228024 201228025 201232004 201232007 201232009 201232026
201232027 201232029 201234002 201234007 201234008 201235008 201236003
201238007 201238008 201238014 201238015 201238017 201239001 201240012
201240014 201242009 201243009 201244002 201245001 201245002 201245014
201246002 201246008 201247008 201247012 201248001 201250013 201252001
201252007 201301003 201301011 201303009 201306009 201306015 201306016
201308008 201308009 201308022 201310008 201312016 201313002 201314006
201314012 201314014 201315003 201315012 201317004 201320006 201320008
201322006 201322016 201323012 201323013 201323014 201324011 201325003
201325006 201328004 201328006 201328007 201328008 201328009 201328010
201328011 201328012 201328013 201328014 201328015 201328016 201328017
201329004 201330010 201330012 201330010 201330012 201333002 201334030
201334031 201338016 201338024

Section 1366 **Pass-Thru of Items to Shareholders** 1366.00-00
201327009 201333008

Section 1367 **Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders** 1367.00-00
201237017

| | | | |
|---------------------|---|---|--|
| Section 1368 | Distributions 201207002 201216027 201328025 | 1368.00-00 | |
| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 | 1374.00-00 | |
| Section 1381 | Organizations to Which Part Applies • Certain Other Cooperatives 201228014 | 1381.00-00 1381.02-00 | |
| Section 1382 | Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 • Patronage Dividends 201228035 | 1382.00-00 1382.02-00 | |
| Section 1388 | Definitions; Special Rules 201234018 | 1388.00-00 | |
| Section 1441 | Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 | 1441.00-00 | |
| Section 1501 | Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 | 1501.00-00 | |
| Section 1502 | Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 • Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 • <i>Stock of Members</i> 201210018 201228011 201312027 201322002 • Stock, Bonds, and Other Obligations of Members 201208034 • Limitation on Built-in Losses 201232011 • Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 • Investment Adjustment 201213013 201214012 201339001 • Accumulated Earnings Tax on Separate Basis 201316008 • Life and Non-Life 201210015 201213012 • Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 | 1502.00-00 1502.13-00 1502.13-01 1502.14-00 R 1502.15-00 1502.21-00 1502.32-00 1502.47-00 1502.50-00 1502.75-00 | |

| | | |
|----------------------|---|--------------------|
| | • <i>When Group Remains in Existence</i> 201228002 201314028 | 1502.75-10 |
| | • <i>Common Parent No Longer in Existence</i> 201250017 201326006 | 1502.75-11 |
| | • Taxable Year of Members of Group | 1502.76-00 |
| | • <i>Income Allocation</i> 201235003 | 1502.76-01 |
| | • Separate Return Years 201251003 201324004 | 1502.79-00 |
| | • Consolidated Returns for Subsequent Years 201324004 | 1502.89-00 |
| | • Election to File Separate Returns | 1502.90-00 |
| | • <i>Changes in Affiliated Groups</i> 201251003 | 1502.90-01 |
| | • Carryover and Carryback 201228005 201312019 | 1502.92-00 |
| | • Intercompany Transactions 201208034 | 1502.93-00 |
| | • Stock Transactions 201208034 | 1502.94-00 |
| | • Application of Section 382 with Respect to a Consolidated Group | 1502.98-00 |
| | • <i>Apportionment</i> 201207003 | 1502.98-05 |
| | • Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 1502.99-00 |
| Section 1504 | Definitions 201213012 201214020 201251003 201306007 201306008 201310016 | 1504.00-00 |
| | • Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 | 1504.01-00 |
| | • Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 | 1504.02-00 |
| | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002 | 1504.02-01 |
| | • <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002 | 1504.02-02 |
| Section 2001 | Imposition and Rate of Tax 201205001 201208005 201243006 | 2001.00-00 |
| Section 2032 | Alternate Valuation 201216013 201216037 201236002 | 2032.00-00 |
| Section 2032A | Valuation of Farm Real Property 201224019 201230023 | 2032A.00-00 |
| Section 2033 | Property in Which Decedent Had an Interest 201238004 201330033 201330033 | 2033.00-00 |

| | | |
|---------------------|--|-------------------|
| | • Interest v. No Interest at Time of Death 201323007 | 2033.01-00 |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201223012 201238004 | 2035.00-00 |
| | • Inclusion of Certain Property in Gross Estate 201323007 | 2035.01-00 |
| | • Coordination with Other Code Sections 201327010 | 2035.06-00 |
| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 201210008 201218003 201233008 201235006 201238004 201245007 201322025 | 2036.00-00 |
| | • Retention of Right to Designate Who Shall Enjoy Property or Income 201323007 | 2036.02-00 |
| Section 2037 | Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 201323007 | 2037.00-00 |
| Section 2038 | Revocable Transfers (Included v. Not Included in Gross Estate) 201218003 201223012 201233008 201235006 201322025 201330033 201330033 | 2038.00-00 |
| | • Power to Alter or Amend | 2038.01-00 |
| | • <i>Power to Change Beneficiaries or Their Shares</i> 201323007 | 2038.01-01 |
| Section 2040 | Joint Interests (Included v. Not Included in Gross Estate) 201216005 | 2040.00-00 |
| Section 2041 | Powers of Appointment (Included v. Not Included in Gross Estate) 201209003 201210008 201214022 201218003 201229005 201231007 201243001 | 2041.00-00 |
| | • General Power v. Not a General Power 201207001 201208003 201208004 | 2041.03-00 |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006 201328030 | 2042.00-00 |
| | • Transfer of Policy Within 3 Years of Death | 2042.07-00 |
| | • <i>Incidents of Ownership Held by Insured</i> 201327010 | 2042.07-09 |
| Section 2043 | Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) 201206005 | 2043.00-00 |
| Section 2053 | Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005 | 2053.00-00 |
| Section 2055 | Transfers for Public, Charitable, and Religious Uses (Deductible v. Not Deductible) 201216045 201236022 201316004 | 2055.00-00 |
| | • Charitable and Noncharitable Interest (Tax Reform Act of 1969) | 2055.12-00 |
| | • <i>Reformations of Nonqualifying Interests</i> 201333006 | 2055.12-10 |
| Section 2056 | Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction) 201243004 201338003 | 2056.00-00 |
| | • Qualified Terminable Interest Property 201303003 | 2056.07-00 |

| | | |
|----------------------|--|--------------------|
| Section 2056A | Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 | 2056A.00-00 |
| Section 2207A | Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 | 2207A.00-00 |
| Section 2501 | Imposition of Gift Tax (Imposed v. Not Imposed) 201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 | 2501.00-00 |
| | • Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 | 2501.01-00 |
| | • Transfers of Intangible Property By Non-Resident Not Citizens 201250001 | 2501.03-00 |
| Section 2503 | Taxable Gifts (Annual Exclusion Allowed v. Not Allowed) | 2503.00-00 |
| | • Present v. Future Interests 201208026 | 2503.03-00 |
| Section 2511 | Transfers in General (Gift v. Not a Gift) 201206005 201243004 201244014 201334001 | 2511.00-00 |
| | • Gifts Indirectly Made 201208026 | 2511.04-00 |
| | • Renunciation of Testate or Intestate Share 201228017 201334001 | 2511.18-00 |
| Section 2512 | Valuation of Gifts 201206005 201330033 201330033 | 2512.00-00 |
| Section 2513 | Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 201240003 201240004 | 2513.00-00 |
| Section 2514 | Powers of Appointment (Transfer v. Not a Transfer) 201210008 201310002 201310003 201310004 201310005 201310006 | 2514.00-00 |
| Section 2516 | Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 201206005 | 2516.00-00 |
| Section 2518 | Disclaimers 201208005 201245004 | 2518.00-00 |
| Section 2519 | Disposition of Certain Life Estates 201243004 201303003 | 2519.00-00 |
| Section 2522 | Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 | 2522.00-00 |
| | • Transfer Not Exclusively for Charitable etc. Purposes | 2522.02-00 |
| | • <i>Charitable Remainder Trusts</i> 201249002 | 2522.02-03 |
| Section 2523 | Gift to Spouse (Marital Deduction Allowed v. Not Allowed) | 2523.00-00 |
| | • Election With Respect to Life Estate for Donee Spouse | 2523.06-00 |
| | • <i>Qualified Terminable Interest Property</i> 201233011 | 2523.06-01 |
| Section 2601 | Tax On Generation Skipping Transfers 201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 | 2601.00-00 |

| | | |
|---------------------|--|-------------------|
| | • Exceptions | 2601.03-00 |
| | • <i>Irrevocable Trusts</i> | 2601.03-01 |
| | 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 | |
| | • <i>Constructive Additions</i> | 2601.03-08 |
| | 201250001 | |
| | • Transitional Rules | 2601.04-00 |
| | 201216010 201314017 201320009 | |
| | • <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> | 2601.04-01 |
| | 201322010 201322011 201322012 201322013 201322014 201322015 | |
| | • <i>Amendments to Wills or Revocable Trusts</i> | 2601.04-03 |
| | 201316004 | |
| | • <i>Cases of Mental Incompetency</i> | 2601.04-05 |
| | 201314017 201316004 | |
| Section 2631 | GST Exemption | 2631.00-00 |
| | 201250005 | |
| Section 2632 | Special Rules for Allocation of GST Exemption | 2632.00-00 |
| | 201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201338013 201338042 | |
| | • Time and Manner of Allocation | 2632.01-00 |
| | 201252003 201252004 201314018 201316001 201316002 201320004 | |
| | • Deemed Allocation to Certain Lifetime Direct Skips | 2632.02-00 |
| | 201242005 201321005 201321006 201330015 201330015 | |
| Section 2642 | Inclusion Ratio | 2642.00-00 |
| | 201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201330015 201338002 | |
| | • Inclusion Ratio Defined | 2642.01-00 |
| | 201210008 | |
| | • Special Rules for Certain Inter Vivos Transfers | 2642.06-00 |
| | 201315006 | |
| Section 2652 | Other Definitions | 2652.00-00 |
| | 201243001 | |
| | • Transferor Defined | 2652.01-00 |
| | 201210008 201320005 | |
| | • <i>Special Election for QTIP</i> | 2652.01-02 |
| | 201217011 201232019 201242002 201246020 201316011 201320005 201322031 | |
| Section 2654 | Special Rules | 2654.00-00 |
| | 201243004 201246020 201322031 | |
| Section 2663 | Regulations | 2663.00-00 |
| | 201311004 | |
| Section 2702 | Special Valuation Rules for Transfers in Trust | 2702.00-00 |
| | 201243004 201303003 | |
| Section 2703 | Certain Rights and Restrictions Disregarded | 2703.00-00 |
| | • General Rule | 2703.01-00 |

| | | |
|---------------------|--|-------------------|
| | • <i>Right to Sell or Use Restrictions</i> 201313001 | 2703.01-02 |
| Section 3101 | Rate and Measure of Employee Tax 201202028 201311002 | 3101.00-00 |
| Section 3121 | Definitions 201214023 201251016 201302031 | 3121.00-00 |
| | • Wages 201201003 201216038 201311022 | 3121.01-00 |
| | • <i>Non-Business Wages</i> 201201003 | 3121.01-09 |
| | • <i>Supplemental Unemployment Benefit Plans</i> 201201003 | 3121.01-11 |
| | • Employment | 3121.02-00 |
| | • <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 | 3121.02-05 |
| | • <i>Mandatory Coverage of State, etc., Employees</i> 201308010 | 3121.02-07 |
| | • Employees | 3121.04-00 |
| | • <i>Common Law Tests</i> 201214026 | 3121.04-01 |
| | • Treatment of Certain Deferred Compensation and Salary Reduction Arrangements | 3121.16-00 |
| | • <i>Nonqualified Deferred Compensation Plans</i> 201310034 | 3121.16-02 |
| Section 3401 | Definitions | 3401.00-00 |
| | • Wages Subject to Withholding 201205008 201319015 | 3401.01-00 |
| Section 3406 | Backup Withholding 201246028 201248022 | 3406.00-00 |
| | • Requirement to Deduct and Withhold 201246028 201248022 | 3406.01-00 |
| | • <i>Notification of Incorrect TIN</i> 201246028 201248022 | 3406.01-01 |
| | • Withholding Applied to New Accounts and Instruments | 3406.04-00 |
| | • <i>Broker Notifies Payor</i> 201308024 | 3406.04-03 |
| Section 4051 | Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable) 201245018 201306019 | 4051.00-00 |
| Section 4052 | Definition and Special Rules 201306019 | 4052.00-00 |
| Section 4101 | Registration and Bond for Petroleum Products 201322040 | 4101.00-00 |
| Section 4251 | Communications Tax (Taxable v. Not Taxable) 201312044 | 4251.00-00 |

| | | |
|---------------------|--|-------------------|
| Section 4261 | Transportation of Persons by Air (Taxable v. Nontaxable) 201210026 201233015 201245019 201252016 | 4261.00-00 |
| | • Amounts Paid 201226015 | 4261.01-00 |
| Section 4281 | Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable) 201233015 | 4281.00-00 |
| Section 4401 | Wagering Tax (Taxable v. Not Taxable) 201242011 201251012 | 4401.00-00 |
| Section 4411 | Occupational Tax (Taxable v. Not Taxable) 201242011 | 4411.00-00 |
| Section 4611 | Imposition and Rate of Tax on Petroleum 201211010 | 4611.00-00 |
| Section 4940 | Excise Tax on Net Investment Income (Applicable v. Not Applicable) 201230026 201321024 | 4940.00-00 |
| | • Exempt Operating Foundations 201306023 | 4940.03-00 |
| Section 4941 | Excise Taxes on Acts of Self-Dealing 201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 | 4941.00-00 |
| | • Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 | 4941.04-00 |
| Section 4942 | Taxes on Failure to Distribute Income 201216045 201230026 201243015 201315031 201335020 201336019 | 4942.00-00 |
| | • Definitions of Principal Terms 201243015 201335019 | 4942.03-00 |
| | • <i>Distributable Amount</i> 201231016 | 4942.03-02 |
| | • <i>Minimum Investment Return</i> 201323029 | 4942.03-03 |
| | • <i>Qualifying Distribution</i> 201335020 | 4942.03-05 |
| | • <i>Contributions to "Pass-Through" Organizations</i> 201231016 | 4942.03-06 |
| | • <i>Set-Asides</i> 201210040 201233019 201237023 201302044 201307010 201307011 201307012 | 4942.03-07 |
| | • Other Definitions 201335019 | 4942.04-00 |
| Section 4943 | Excise Taxes on Excess Business Holdings 201216045 201228039 201232038 201236032 201303021 201329026 201329027 201335014 | 4943.00-00 |
| | • Initial 5% Tax on Excess Holdings 201229011 201333020 | 4943.01-00 |
| | • Definition of Excess Business Holdings 201323029 | 4943.03-00 |
| | • Other Definitions and Rules 201311035 201328034 | 4943.04-00 |

| | | |
|---------------------|--|-------------------|
| Section 4944 | Excise Tax on "Jeopardizing" Investments | 4944.00-00 |
| | 201216045 201230026 201231014 201231015 | |
| | • Initial 5% Tax on Investments | 4944.01-00 |
| | 201329028 201333020 | |
| | • Definitions | 4944.05-00 |
| | 201335019 | |
| Section 4945 | Excise Taxes on Taxable Expenditures | 4945.00-00 |
| | 201216045 201230026 201231014 201231015 201243015 201305014 | |
| | • Definition of Taxable Expenditure | 4945.04-00 |
| | • <i>Influencing The Outcome of Elections</i> | 4945.04-03 |
| | 201307013 | |
| | • <i>Grants to Individuals</i> | 4945.04-04 |
| | 201202030 201202031 201202032 201202033 201202034 201202035 201202036 | |
| | 201202037 201203026 201203027 201203028 201203029 201204014 201204015 | |
| | 201205016 201205017 201205018 201205019 201207010 201207011 201207012 | |
| | 201208037 201210038 201210039 201211027 201211028 201211029 201214032 | |
| | 201214033 201216041 201216042 201216043 201216044 201217023 201217024 | |
| | 201217027 201219033 201219034 201223022 201224038 201224039 201226030 | |
| | 201226031 201226032 201226033 201227005 201228038 201232037 201233020 | |
| | 201235025 201236031 201239014 201240024 201241013 201242013 201245028 | |
| | 201249017 201250026 201251020 201251021 201252019 201302042 201304009 | |
| | 201304010 201306024 201306025 201308031 201310042 201310044 201315032 | |
| | 201315033 201316022 201316023 201317019 201318008 201319032 201319033 | |
| | 201321029 201321030 201321031 201322047 201322048 201324019 201330044 | |
| | 201330045 201330044 201330045 201335021 201335022 | |
| | • <i>Grants to Organizations</i> | 4945.04-05 |
| | 201243015 201335019 | |
| Section 4946 | Definitions and Special Rules | 4946.00-00 |
| | 201303021 | |
| | • Disqualified Person | 4946.01-00 |
| | 201301015 | |
| Section 4947 | Treatment of Certain Nonexempt Trusts as Charitable Foundations | 4947.00-00 |
| | 201332011 201332012 | |
| Section 4958 | Excess Benefit Transaction | 4958.00-00 |
| | 201336020 | |
| Section 4971 | Taxes on Failure to Meet Minimum Funding Standards | 4971.00-00 |
| | • Additional Tax | 4971.02-00 |
| | 201228048 | |
| Section 4975 | Tax on Prohibited Transactions | 4975.00-00 |
| | 201212013 | |
| | • Calculation of Tax | 4975.06-00 |
| | • <i>Continuing Transaction (Loan/Lease)</i> | 4975.06-01 |
| | 201312035 | |
| | • Statute of Limitations | 4975.08-00 |
| | 201312035 | |
| Section 4976 | Taxes with Respect to Funded Welfare Benefit Plans | 4976.00-00 |
| | • Disqualified Benefits | 4976.01-00 |
| | 201232022 | |

| | | |
|----------------------|---|--------------------|
| Section 4980A | Tax on Excess Distributions from Qualified Retirement Plans 201221059 | 4980A.00-00 |
| Section 4980B | Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.) 201212011 | 4980B.00-00 |
| Section 4982 | Excise Tax on Undistributed Income of Regulated Investment Companies 201305004 | 4982.00-00 |
| | • Definitions and Special Rules 201305004 | 4982.05-00 |
| | • <i>Capital Gain Net Income</i> 201305004 | 4982.05-01 |
| | • Election to Use Taxable Year 201202006 | 4982.06-00 |
| Section 6001 | Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00) | 6001.00-00 |
| | • Automatic Data Processing Systems 201210028 | 6001.03-00 |
| Section 6012 | Persons Required to Make Returns of Income (Required v. Not Required) | 6012.00-00 |
| | • Individuals 201211015 | 6012.01-00 |
| Section 6013 | Joint Returns of Income Tax by Husband and Wife 201325013 | 6013.00-00 |
| | • Signatures on Return | 6013.01-00 |
| | • <i>Agent or Guardian</i> 201211015 | 6013.01-01 |
| | • Marital Status | 6013.03-00 |
| | • <i>Nonresident Alien</i> 201329016 | 6013.03-04 |
| Section 6020 | Returns Prepared for or Executed by Secretary 201238028 | 6020.00-00 |
| Section 6033 | Returns by Exempt Organizations (Section 501 Organizations) 201217025 | 6033.00-00 |
| | • Exempt v. Non Exempt From Filing 201204016 201217025 | 6033.01-00 |
| Section 6034A | Information to Beneficiaries of Estates and Trusts 201207006 | 6034A.00-00 |
| Section 6041 | Information at Source 201201001 201219013 201221002 201252005 201307005 201310043 201311006 | 6041.00-00 |
| | • Exceptions 201327002 | 6041.06-00 |
| | • Bingo, Keno, and Slot Machine Winnings 201246028 201248022 | 6041.10-00 |
| Section 6045 | Returns of Brokers | 6045.00-00 |
| | • Real Estate Transactions 201313028 | 6045.03-00 |
| Section 6048 | Returns as to Certain Foreign Trusts 201208028 | 6048.00-00 |

| | | |
|----------------------|--|--------------------|
| Section 6049 | Returns Regarding Payments of Interest 201221018 201310043 | 6049.00-00 |
| Section 6050P | Returns Relating to Cancellation of Indebtedness by Certain Financial Entities 201217001 201240001 201301013 | 6050P.00-00 |
| Section 6051 | Receipts for Employees 201312030 | 6051.00-00 |
| Section 6061 | Signing of Returns and Other Documents 201210031 201214027 201302035 201316018 | 6061.00-00 |
| Section 6081 | Extension of Time for Filing Returns 201202005 | 6081.00-00 |
| Section 6103 | Confidentiality and Disclosure of Returns and Return Information 201237018 201239009 201310041 201312046 | 6103.00-00 |
| | • General Rule 201218013 | 6103.01-00 |
| | • Definitions 201319013 | 6103.02-00 |
| | • Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 | 6103.03-00 |
| | • Disclosure to Persons Having Material Interest 201302033 | 6103.05-00 |
| | • Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036 | 6103.08-00 |
| | • Disclosure for Tax Administration Purpose 201250020 | 6103.11-00 |
| | • Disclosure for Certain Tax Administration Services 201219020 | 6103.14-00 |
| Section 6110 | Public Inspection of Written Determinations 201321020 | 6110.00-00 |
| Section 6166 | Extension of Time to Pay Estate Tax 201226027 201304006 | 6166.00-00 |
| | • Election - Time and Manner 201302037 | 6166.01-00 |
| Section 6201 | Assessment Authority 201221014 201246036 201320019 | 6201.00-00 |
| | • Administrative Procedures 201211018 201211022 | 6201.01-00 |
| Section 6203 | Method of Assessment 201310033 | 6203.00-00 |
| Section 6211 | Definition of a Deficiency 201221021 201312039 | 6211.00-00 |
| Section 6212 | Notice of Deficiency | 6212.00-00 |
| | • Name and Address | 6212.02-00 |
| | • <i>Last Known Address</i> 201315025 | 6212.02-04 |

| | | |
|---------------------|---|-------------------|
| | • Recission of Notices of Deficiency 201246033 | 6212.06-00 |
| | • Further Deficiency Notice Restricted 201223016 | 6212.07-00 |
| Section 6213 | Restrictions Applicable to Deficiencies; Petition to Tax Court | 6213.00-00 |
| | • Jurisdiction of Tax Court | 6213.02-00 |
| | • <i>Decedent and Estate</i> 201334040 | 6213.02-02 |
| | • Proper v. Improper Person Filing Appeal | 6213.03-00 |
| | • <i>Fiduciaries</i> 201334040 | 6213.03-05 |
| | • Exceptions to Restrictions | 6213.07-00 |
| | • <i>Amount Paid</i> 201236026 | 6213.07-03 |
| | • Waiver of Restrictions 201312047 201334040 | 6213.08-00 |
| Section 6221 | Tax Treatment Determined At Partnership Level 201202023 201207008 201303010 201307007 201319027 | 6221.00-00 |
| Section 6223 | Notice to Partners of Proceedings 201212019 201213027 201218012 201219018 201247014 201328033 | 6223.00-00 |
| | • Information for Secretary's Notices 201210030 | 6223.02-00 |
| | • Failure to Provide Notice 201236030 | 6223.04-00 |
| | • <i>Proceedings Finished</i> 201236030 | 6223.04-01 |
| Section 6224 | Participation in Administrative Proceedings; Waivers; Agreements 201310036 | 6224.00-00 |
| | • Partner May Waive Rights 201337016 | 6224.01-00 |
| | • <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 | 6224.01-01 |
| | • <i>Settlement of Penalties</i> 201236029 | 6224.01-02 |
| | • <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 | 6224.01-05 |
| | • Application of Consistent Settlement Rule 201319022 | 6224.02-00 |
| Section 6227 | Administrative Adjustments Requests 201303014 201311025 | 6227.00-00 |
| | • Other Requests 201236028 201320018 | 6227.05-00 |
| Section 6228 | Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full | 6228.00-00 |
| | • Period for Filing Petition 201319028 | 6228.02-00 |

| | | |
|---------------------|---|-------------------|
| | • Other Requests 201241006 | 6228.05-00 |
| Section 6229 | Period of Limitations for Making Assessments 201213028 201219016 201239010 201302038 201315024 | 6229.00-00 |
| | • Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 | 6229.02-00 |
| | • Special Rule in Cases of Fraud | 6229.03-00 |
| | • <i>No Return Filed Equals No Limit</i> 201303011 | 6229.03-02 |
| | • Suspension of Statutory Period 201221016 | 6229.04-00 |
| Section 6230 | Additional Administration Provisions 201215009 | 6230.00-00 |
| | • Claims Arising Out of Erroneous Computations 201204011 | 6230.03-00 |
| Section 6231 | Definitions and Special Rules 201211023 | 6231.00-00 |
| | • Partnerships 201235015 201303012 | 6231.01-00 |
| | • <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 | 6231.01-01 |
| | • Partner 201319026 201326016 | 6231.02-00 |
| | • Partnership Item 201210034 201211013 201221017 201326017 | 6231.03-00 |
| | • Affected Item 201206017 201210036 201324018 | 6231.05-00 |
| | • Computational Adjustment 201210037 | 6231.06-00 |
| | • Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 | 6231.07-00 |
| | • Husband and Wife 201319024 | 6231.12-00 |
| | • Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 | 6231.13-00 |
| | • Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019 | 6231.14-00 |
| Section 6321 | Lien for Taxes (Lien Right v. No Lien Right) 201216039 201306022 | 6321.00-00 |
| | • Property Subject v. Not Subject to Lien (See 6301.12-00) | 6321.01-00 |
| | • <i>Trusts</i> 201324017 | 6321.01-51 |
| | • Lien Priority v. No Lien Priority 201323019 | 6321.03-00 |

| | | |
|---------------------|---|-------------------|
| | • <i>State and Local Taxes and Liens</i> 201244016 | 6321.03-23 |
| Section 6323 | Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid) 201211023 201326015 | 6323.00-00 |
| | • Filing Notice of Lien | 6323.01-00 |
| | • <i>Securities</i> 201311026 | 6323.01-05 |
| Section 6324 | Special Liens for Estate and Gift Tax | 6324.00-00 |
| | • Estate Tax Liens 201210032 201214031 | 6324.01-00 |
| Section 6325 | Release of Lien or Discharge of Property 201202018 | 6325.00-00 |
| | • Certificate of Discharge 201214028 | 6325.03-00 |
| | • Escrow Agreements | 6325.28-00 |
| | • <i>Discharge of Lien</i> 201235013 | 6325.28-01 |
| Section 6331 | Levy and Dstraint 201240022 201248016 201248020 201302029 201310040 201316019 | 6331.00-00 |
| | • Exempt Property (See 6334.00-00) 201248020 | 6331.11-00 |
| | • Failure to Surrender Property (See 6332.00-00) 201248021 | 6331.12-00 |
| | • Levy Procedure 201214030 | 6331.18-00 |
| | • Salary and Wages . . . 201302029 | 6331.33-00 |
| Section 6333 | Production of Books 201211016 | 6333.00-00 |
| Section 6334 | Property Exempt From Levy 201316019 | 6334.00-00 |
| Section 6401 | Amounts Treated as Overpayments 201252015 | 6401.00-00 |
| Section 6402 | Authority to Make Credits or Refunds 201223019 201312044 201316020 | 6402.00-00 |
| | • Credit of Overpayment Against Any Tax Liability 201214028 201307006 | 6402.01-00 |
| | • Refund Subject to Off-Set 201204009 | 6402.02-00 |
| | • Access to Refund | 6402.03-00 |
| | • <i>Assignment of Refund Check</i> 201211024 | 6402.03-01 |
| Section 6404 | Abatements 201215006 201313029 | 6404.00-00 |
| | • General Rule | 6404.01-00 |

| | | |
|---------------------|---|-------------------|
| | • <i>After Limitation Period</i> 201302025 | 6404.01-02 |
| | • Interest Assessments 201335013 | 6404.04-00 |
| Section 6405 | Reports of Refunds and Credits | 6405.00-00 |
| | • Tentative Adjustments 201235019 | 6405.03-00 |
| Section 6411 | Tentative Carryback and Refund Adjustments 201335013 | 6411.00-00 |
| | • Contents of Applications 201244018 | 6411.04-00 |
| | • Time for Filing Application 201244018 | 6411.05-00 |
| Section 6427 | Fuels Not Used for Taxable Purposes 201230022 | 6427.00-00 |
| Section 6501 | Limitations on Assessment and Collection (Barred v. Not Barred) 201207007 201221014 201235020 201240023 201319017 201319030 201335013 | 6501.00-00 |
| | • Effects of Net Operating Loss Carrybacks 201335013 | 6501.01-00 |
| | • Time Return Deemed Filed | 6501.03-00 |
| | • <i>Date Limitations Begin</i> 201238028 | 6501.03-03 |
| | • Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) | 6501.04-00 |
| | • <i>Information Returns</i> 201206014 | 6501.04-03 |
| | • <i>Amended Returns</i> 201206014 201252015 | 6501.04-11 |
| | • <i>S Corporation and Shareholder Returns</i> 201238026 | 6501.04-14 |
| | • Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026 | 6501.05-00 |
| | • <i>Transferee Liability</i> 201319012 | 6501.05-06 |
| | • <i>Intent v. No Intent to Defraud</i> 201238026 | 6501.05-07 |
| | • Return Not Filed--Exception to Period of Limitations 201238028 | 6501.06-00 |
| | • Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 | 6501.07-00 |
| | • Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 | 6501.08-00 |
| | • <i>Amended Returns as Waivers</i> 201206014 | 6501.08-05 |
| | • <i>Necessity for Signature of Commissioner</i> 201235009 | 6501.08-07 |

| | | |
|---------------------|--|-------------------|
| | • <i>Filing of Waiver by Fiduciary</i> 201324016 201334040 | 6501.08-08 |
| | • <i>Proof and Procedure</i> 201334040 | 6501.08-21 |
| | • Organizations Treated as Corporations 201335013 | 6501.12-00 |
| Section 6502 | Collection After Assessment (Timely v. Not Timely) 201313022 | 6502.00-00 |
| Section 6503 | Suspension of Running of Period of Limitation (Suspended v. Not Suspended) 201211019 | 6503.00-00 |
| Section 6511 | Limitations on Credit or Refund (Barred v. Not Barred) 201204008 201243014 201310037 201316015 201321022 | 6511.00-00 |
| | • Limitation of Amount 201210029 201319011 | 6511.01-00 |
| | • <i>No Return Filed</i> 201210029 | 6511.01-02 |
| | • <i>Claim Filed Late</i> 201306017 | 6511.01-03 |
| | • Special Rules | 6511.03-00 |
| | • <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 | 6511.03-02 |
| | • <i>Foreign Tax Credit</i> 201204008 201330031 201330031 | 6511.03-03 |
| | • Amended or Supplemental Claims 201216033 | 6511.05-00 |
| | • Timeliness of Claim 201216033 201306017 | 6511.09-00 |
| Section 6514 | Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous) 201302030 | 6514.00-00 |
| Section 6521 | Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters | 6521.00-00 |
| | • Self Employment Tax and Tax on Wages | 6521.01-00 |
| | • <i>Offsets</i> 201315023 | 6521.01-01 |
| Section 6532 | Periods of Limitation on Suits (Barred v. Not Barred) | 6532.00-00 |
| | • Suits by Taxpayer | 6532.02-00 |
| | • <i>Extension of Time</i> 201328032 | 6532.02-04 |
| | • Suits By U.S. for Recovery of Erroneous Refunds 201304007 | 6532.03-00 |
| Section 6601 | Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed) 201249015 | 6601.00-00 |
| | • Statute of Limitations on Collection of Interest 201319017 | 6601.12-00 |

| | | |
|---------------------|---|-------------------|
| Section 6611 | Interest on Overpayments (Interest v. No Interest) 201330032 201330032 | 6611.00-00 |
| Section 6621 | Determination of Rate of Interest; Compounding of Interest 201225011 | 6621.00-00 |
| Section 6651 | Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax) 201210033 | 6651.00-00 |
| | • Voluntary Filing of Late Return 201238028 | 6651.07-00 |
| | • Increase in Penalty for Fraudulent Failure to File 201238028 | 6651.22-00 |
| Section 6662 | Accuracy-related penalty 201207008 201213026 | 6662.00-00 |
| Section 6664 | Definitions and Special Rules | 6664.00-00 |
| | • Definition of Underpayment 201302036 | 6664.01-00 |
| | • Reasonable Cause Exception 201202026 | 6664.03-00 |
| Section 6665 | Applicable Rules | 6665.00-00 |
| | • Procedure for Assessing Certain Additions to Tax 201226028 | 6665.02-00 |
| Section 6671 | Rules for Application of Assessable Penalties 201226028 | 6671.00-00 |
| Section 6672 | Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC 201312036 201323022 | 6672.00-00 |
| Section 6677 | Failure to File Information With Respect to Certain Foreign Trusts 201208028 | 6677.00-00 |
| | • Requirement for Filing Return | 6677.01-00 |
| | • <i>Application of Section 6048</i> 201208028 | 6677.01-01 |
| | • Reasonable Cause Exception 201208028 | 6677.03-00 |
| Section 6700 | Promoting Abusive Tax Shelters 201235017 | 6700.00-00 |
| Section 6701 | Penalties for Aiding and Abetting Understatement of Tax Liability 201211014 201235017 | 6701.00-00 |
| Section 6703 | Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702) 201211014 | 6703.00-00 |
| Section 6721 | Failure to File Certain Information Returns (See Also 6652.00-00) 201234025 201246028 201248022 201315017 | 6721.00-00 |
| | • Failure v. No Failure 201234025 | 6721.01-00 |
| Section 6722 | Failure to Furnish Certain Payee Statements 201315017 | 6722.00-00 |
| Section 6901 | Transferred Assets (See 9113.00-00) 201212020 201337015 | 6901.00-00 |

| | | |
|---------------------|--|-------------------|
| | • Method of Collection 201211018 | 6901.01-00 |
| | • Liability 201212020 | 6901.02-00 |
| | • Period of Limitations 201319012 | 6901.03-00 |
| Section 6903 | Notice of Fiduciary Relationship (See Also 3467) 201302027 | 6903.00-00 |
| Section 7101 | Form of Bonds 201231001 | 7101.00-00 |
| Section 7121 | Closing Agreements 201310036 201316017 | 7121.00-00 |
| | • Finality 201240021 | 7121.02-00 |
| Section 7122 | Compromises 201302032 | 7122.00-00 |
| Section 7402 | Jurisdiction of District Courts 201313021 201313030 | 7402.00-00 |
| Section 7425 | Discharge of Liens | 7425.00-00 |
| | • Special Rules | 7425.04-00 |
| | • <i>Consent to Sale</i> 201202018 | 7425.04-02 |
| Section 7426 | Civil Actions by Persons Other Than Taxpayers 201235013 | 7426.00-00 |
| Section 7428 | Declaratory Judgments Relating to Status & Classification of Organizations Under Section 501(c)(3), etc. 201238032 | 7428.00-00 |
| Section 7453 | Rules of Practice, Procedure, and Evidence 201210035 | 7453.00-00 |
| | • Evidence and its Submission 201224030 | 7453.31-00 |
| Section 7513 | Reproduction of Returns and Other Documents 201224030 | 7513.00-00 |
| Section 7519 | Required Payments for Entities Electing Not To Have Required Taxable Year | 7519.00-00 |
| | • Timely Payments 201302022 | 7519.02-00 |
| Section 7602 | Examination of Books and Witnesses 201329017 201330036 201330036 | 7602.00-00 |
| | • Issuance | 7602.07-00 |
| | • <i>Contents of Summons</i> 201310030 | 7602.07-02 |
| Section 7603 | Service of Summons | 7603.00-00 |
| | • Method of Delivery 201310038 | 7603.01-00 |
| Section 7605 | Time and Place of Examination | 7605.00-00 |

| | | |
|---------------------|---|-------------------|
| | • Restrictions on Examination of Taxpayer 201212017 | 7605.01-00 |
| Section 7609 | Special Procedures for Third-Party Summonses | 7609.00-00 |
| | • Notice to Person Identified 201310030 | 7609.02-00 |
| Section 7651 | Administration and Collection of Taxes in Possessions 201319016 | 7651.00-00 |
| Section 7701 | Definitions | 7701.00-00 |
| | 201201008 201202011 201202013 201205007 201206007 201206008 201206012 201206013 201208009 201208010 201213007 201213015 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201219007 201221005 201223009 201223010 201224008 201224009 201224020 201224021 201224022 201226012 201228031 201228032 201229009 201230001 201230010 201230013 201230014 201231005 201231008 201231009 201232010 201232031 201233007 201234013 201234015 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201240009 201241003 201243005 201244011 201245003 201246003 201246006 201246014 201246015 201246016 201246026 201247002 201247003 201247006 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 201312001 201312002 201312003 201312004 201312005 201312006 201312007 201312008 201312009 201312010 201312011 201312012 201312013 201312014 201312015 201313004 201313005 201313006 201313007 201313008 201313009 201313010 201313011 201314010 201314015 201314039 201320016 201321001 201321004 201321013 201321014 201321015 201322021 201322022 201322037 201322038 201330009 201330013 201330014 201330028 201330029 201330009 201330013 201330014 201330028 201330029 201331001 201334011 201334012 201334013 201334014 201334015 201334016 201334017 201334018 201334019 201334020 201334021 201334022 201334023 201334024 201334025 201334026 201334027 201334028 201334029 201335003 201335004 201336001 201336005 201338030 201338032 201338033 201338037 | |
| | • Associations v. Corporations 201208020 201328003 | 7701.01-00 |
| | • Partnerships v. Associations 201221015 201312033 201338041 | 7701.02-00 |
| | • <i>Joint Ventures</i> 201305006 201323015 | 7701.02-02 |
| | • Association v. Trust 201230014 201240009 201241003 | 7701.03-00 |
| | • <i>Liquidating Trusts</i> 201208036 201230014 201230020 201240009 201241003 201244004 | 7701.03-06 |
| | • <i>Ordinary Trusts</i> 201245003 | 7701.03-08 |
| | • <i>Business Trusts</i> 201337012 | 7701.03-09 |
| | • <i>Investment Trusts</i> 201226019 | 7701.03-10 |
| | • <i>Fixed Investment Trusts</i> 201229003 | 7701.03-11 |
| | • Fiduciary v. Agent 201302026 | 7701.05-00 |

| | | |
|----------------------|---|--------------------|
| | • Definition of Resident Alien | 7701.21-00 |
| | • <i>Coordination with Income Tax Treaties</i> 201247013 | 7701.21-20 |
| | • Motor Vehicle Operating Leases | 7701.25-00 |
| | • <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 | 7701.25-04 |
| | • Taxable Mortgage Pools 201330008 201330008 | 7701.26-00 |
| | • Foreign Estate or Trust 201245003 | 7701.31-00 |
| Section 7702 | Life Insurance Contract Defined 201230009 | 7702.00-00 |
| | • Definition 201230009 | 7702.01-00 |
| | • Cash Value Accumulation Test 201230009 | 7702.02-00 |
| Section 7702B | Treatment of Qualified Long-Term Care Insurance | 7702B.00-00 |
| | • Definition 201213016 | 7702B.02-00 |
| Section 7703 | Determination of Marital Status | 7703.00-00 |
| | • Married Individuals Living Apart 201334041 | 7703.02-00 |
| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 | 7704.00-00 |
| | • Meaning of 201224011 201224012 | 7704.01-00 |
| | • Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 | 7704.03-00 |
| | • Transitional Rule for Existing Partnerships 201314025 | 7704.05-00 |
| Section 7805 | Rules and Regulations | 7805.00-00 |
| | • Retroactive Effect of Regulation | 7805.04-00 |
| | • <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017 | 7805.04-01 |

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

201201010 201201011 201201015 201202005 201202015 201202017 201204027
201206007 201206008 201206012 201208011 201208012 201208022 201209004
201210006 201210021 201212002 201212003 201212004 201212005 201212006
201212007 201213008 201213017 201213024 201214002 201214004 201214006
201216012 201216013 201216014 201216015 201216024 201216037 201217003
201217004 201217011 201217012 201217015 201218005 201218007 201218037
201219002 201219004 201219005 201219035 201219036 201219037 201221012
201223005 201223009 201223010 201224002 201224019 201224027 201224028
201225006 201226017 201226038 201227008 201228005 201228019 201228031
201228032 201230006 201230023 201230029 201231002 201231003 201232002
201232006 201232010 201232019 201232028 201233003 201233011 201233013
201234004 201234015 201234016 201234020 201234021 201234032 201235030
201236002 201236017 201236019 201236020 201236021 201237003 201237014
201237015 201238009 201238011 201238012 201238016 201238019 201238020
201238021 201238022 201238023 201238024 201239004 201239012 201240002
201240003 201240004 201240010 201242002 201242005 201242006 201243004
201243005 201243007 201243008 201243010 201243012 201244009 201244011
201245005 201245012 201245013 201245015 201245016 201246002 201246017
201246018 201246020 201246022 201247007 201247024 201248003 201248005
201248014 201248015 201249003 201249008 201250015 201250018 201251001
201251009 201252003 201252004 201252009 201301005 201301006 201301020
201302001 201302002 201302003 201302008 201303004 201303006 201305007
201305008 201306002 201306011 201306020 201307004 201308012 201308013
201308014 201308015 201309002 201310007 201310011 201310012 201310022
201311017 201312018 201312029 201313003 201313013 201313017 201314006
201314007 201314011 201314013 201314016 201314017 201314018 201314030
201314032 201314037 201314039 201315005 201315006 201315011 201315013
201315014 201316001 201316002 201316003 201316009 201316010 201316011
201316014 201317002 201318002 201320004 201320005 201320011 201320016
201320022 201321001 201321002 201321003 201321004 201321005 201321006
201322019 201322031 201322039 201323009 201324008 201324014 201325004
201325008 201326010 201328019 201330009 201330015 201330009 201330015
201334005 201335005 201336005 201336009 201336017 201336019 201337004
201338002 201338007 201338009 201338013 201338018 201338020 201338021
201338022 201338023 201338032 201338037 201338039 201338042

• Section 42; Low-Income Housing Credit 9100.01-00
201206002 201218006 201243011 201302014 201328002 201338010

• Section 59(e) 9100.02-00
201210011 201236013

• *Development Expenditures* 9100.02-05
201240011

• Section 168; MACRS 9100.04-00
201205003 201210011 201230002 201232001 201236010 201236011 201236012
201248004 201303001 201303007 201310014 201312021 201314009 201314033
201316006 201316007 201320013 201320015 201332008 201336014

• Section 266; Carrying Charges 9100.05-00
201319008

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
201206005 201206010 201214018 201246021 201317008 201338011

• Section 442; Accounting Periods 9100.09-00
201224024 201305009 201311019 201311020 201312026

• Section 446 9100.10-00
201224016 201224017 201303002 201311012 201318007

| | |
|---|------------|
| <ul style="list-style-type: none"> • <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 | 9100.10-01 |
| <ul style="list-style-type: none"> • Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 | 9100.11-00 |
| <ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 201245008 | 9100.12-00 |
| <ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 | 9100.15-00 |
| <ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 | 9100.20-00 |
| <ul style="list-style-type: none"> • Other 201202017 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201221003 201223003 201223004 201224003 201224015 201224025 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246024 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201314019 201314027 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 201328028 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 201330001 201330001 201332003 201334010 201335002 201335007 201335010 201335012 201336002 201336004 201336008 201336010 201336011 201336013 201337005 201337006 201337008 201337009 201338014 201338019 201338027 201338036 201338038 | 9100.22-00 |
| <ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019 | 9100.26-00 |
| <ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 9100.29-00 |

| | | |
|---------------------|---|-------------------|
| | <ul style="list-style-type: none"> • Reg. 301.7701-3 Classification of Certain Business Entities | 9100.31-00 |
| | <p>201201008 201202013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201219007 201221005 201223009 201223010 201224008 201224009 201224010 201224020 201224021 201224022 201225001 201226012 201226014 201226017 201228006 201228031 201228032 201229006 201229009 201230001 201230010 201230013 201231005 201231008 201231009 201232010 201232031 201234013 201234015 201236001 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201243005 201244001 201244011 201246003 201246014 201246015 201246016 201246026 201247002 201247003 201247006 201248005 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 201311017 201312001 201312002 201312003 201312004 201312005 201312006 201312007 201312008 201312009 201312010 201312011 201312012 201312013 201312014 201312015 201313004 201313005 201313006 201313007 201313008 201313009 201313010 201313011 201314010 201314015 201314030 201314037 201314039 201320016 201321013 201321014 201321015 201322021 201322022 201322037 201322038 201326010 201328021 201330009 201330013 201330014 201330028 201330029 201330009 201330013 201330014 201330028 201330029 201334011 201334012 201334013 201334014 201334015 201334016 201334017 201334018 201334019 201334020 201334021 201334022 201334023 201334024 201334025 201334026 201334027 201334028 201334029 201335003 201335004 201336005 201337011 201338030 201338032 201338033 201338037 201338041</p> | |
| Section 9103 | Attorneys | 9103.00-00 |
| | <ul style="list-style-type: none"> • Practice | 9103.02-00 |
| | 201329015 201330035 201330035 | |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | <ul style="list-style-type: none"> • U.S. Income Tax Treaties | 9114.03-00 |
| | <ul style="list-style-type: none"> • <i>Canada</i> | 9114.03-06 |
| | <p>201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038</p> | |
| | <ul style="list-style-type: none"> • <i>Italy</i> | 9114.03-20 |
| | 201212008 | |
| | <ul style="list-style-type: none"> • <i>United Kingdom</i> | 9114.03-42 |
| | 201231010 | |
| | <ul style="list-style-type: none"> • <i>Israel</i> | 9114.03-44 |
| | 201247013 | |
| Section 9115 | (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) | 9115.00-00 |
| | 201315022 | |
| Section 9999 | Miscellaneous Issues | 9999.00-00 |
| | 201213025 201310032 201319019 201333009 | |
| | <ul style="list-style-type: none"> • Issues Related to Statutes Other Than Contained in Internal Revenue Code | 9999.92-00 |
| | 201320020 | |
| | <ul style="list-style-type: none"> • Substance v. Form Issues Not Contained in Present List | 9999.97-00 |
| | 201311023 | |

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015
201204012 201205009 201205023 201205024 201206001 201206020 201208029
201208044 201209004 201210004 201210005 201210007 201210027 201211014
201211021 201212015 201212018 201214003 201214005 201214016 201214025
201214029 201216011 201216046 201216048 201218010 201218028 201218029
201218030 201218031 201218032 201218033 201218034 201218035 201218038
201219001 201219003 201219015 201221002 201221020 201221040 201221041
201221042 201221043 201221044 201221045 201221046 201221047 201221048
201221049 201221050 201221051 201221052 201221053 201221054 201221055
201221056 201221057 201221058 201223011 201223017 201223018 201224040
201224041 201224044 201224045 201225012 201226022 201226023 201226024
201226025 201226039 201227007 201228015 201228016 201228049 201228050
201228051 201228052 201228053 201228054 201228056 201229002 201229019
201229020 201229021 201229022 201229023 201230011 201230021 201230033
201230036 201231003 201231021 201231022 201231023 201231024 201231025
201231026 201231027 201231028 201231029 201231030 201231031 201231032
201231033 201231034 201231035 201231036 201231037 201231038 201231039
201231040 201231041 201231042 201233018 201233028 201233029 201233030
201233031 201233032 201233033 201234017 201234035 201235022 201236017
201237018 201237024 201238011 201238012 201238016 201239007 201240005
201240019 201240020 201240023 201242026 201243001 201243004 201243010
201243020 201245005 201245012 201245013 201245015 201245016 201246017
201246018 201246022 201246030 201246035 201246037 201247001 201247011
201248018 201250009 201252016 201301001 201301014 201302008 201302017
201302021 201302025 201302028 201303004 201303015 201303016 201305001
201306011 201307009 201308015 201308016 201308030 201308036 201309002
201309005 201309006 201309007 201309008 201309009 201309010 201309012
201309020 201310007 201310051 201311001 201311009 201311018 201311024
201311027 201311044 201312024 201312029 201312032 201312034 201313012
201313020 201313026 201314007 201314011 201314043 201314046 201315011
201315013 201315018 201316015 201317008 201317011 201318034 201319020
201321003 201321004 201321011 201321028 201322001 201322019 201322027
201322039 201322043 201323015 201323018 201323021 201323023 201328023
201329028 201329029 201330003 201330030 201330003 201330030 201331005
201332004 201332014 201332015 201334005 201334006 201334042 201335005
201335019 201337013 201338043 201338045

