

Publication 1078  
Issue: 02/14/2014

# 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.

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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

<b>54 0000</b>	201326001
<b>408A 0000</b>	201204027

<b>Section 2</b>	<b>Definitions and Special Rules</b>	<b>2.00-00</b>	
	• Certain Married Individuals Living Apart 201334041	2.03-00	
<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b>	<b>34.00-00</b>	
	201203015		
<b>Section 38</b>	<b>General Business Credit</b>	<b>38.00-00</b>	
	201310001		
<b>Section 40</b>	<b>Alcohol Used as Fuel</b>	<b>40.00-00</b>	
	201203015		
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>	
	201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009		
	• Secretary's Authority to Provide Regulations	42.14-00	
	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01	
<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>	
	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 201344004 201345003 <b>201407006 201407007</b>		
<b>Section 45B</b>	<b>FICA Tax Credit on Employee Tips</b>	<b>45B.00-00</b>	
	201347020		
	• 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
<b>Section 47</b>	<b>Rehabilitation Credit</b>	<b>47.00-00</b>	
	201228019 201234020		
	• General Rule; Percentages 201228015 201228016	47.01-00	
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b>	<b>48.00-00</b>	
	201208035 201308005 201326008 201326009		
<b>Section 50</b>	<b>Special Rules for Computing Investment Credit</b>	<b>50.00-00</b>	
	201310001		
<b>Section 53</b>	<b>Credit for Prior Year Minimum Tax Liability</b>	<b>53.00-00</b>	
	201246034		
<b>Section 56</b>	<b>Adjustments In Computing Alternative Minimum Taxable Income</b>	<b>56.00-00</b>	
	201226021		
<b>Section 57</b>	<b>Items of Tax Preference</b>	<b>57.00-00</b>	
	• Intangible Drilling Costs 201235010	57.03-00	
<b>Section 59</b>	<b>Other Definitions and Special Rules</b>	<b>59.00-00</b>	
	201324008		
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00	
	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08	

<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>
	201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 201342001 201342010 201401001 201406001	
	• Refunds and Reimbursements 201401001	61.13-00
	• Rents and Royalties	61.16-00
	• <i>Lease v. Sale</i> 201351022	61.16-03
	• 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
	• Fringe Benefits 201350032	61.53-00
<b>Section 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
<b>Section 63</b>	<b>Taxable Income Defined</b>	<b>63.00-00</b>
	201309013	
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b>	<b>71.00-00</b>
	201206005	
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>	<b>72.00-00</b>
	201221032 201240018 201322035 201351020	
	• 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
<b>Section 78</b>	<b>Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit</b>	<b>78.00-00</b>
	201320014	
<b>Section 79</b>	<b>Group-Term Life Insurance--Employees (Payments Included v. Not Included)</b>	<b>79.00-00</b>
	201350032	
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b>	<b>83.00-00</b>
	201348012	

	• Election to Include in Gross Income in Year of Transfer	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007	83.02-04
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b> 201217017 201235006	<b>101.00-00</b>
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00
	• <i>Transfer for Consideration</i> 201308019 201332001	101.01-02
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b> 201213010	<b>103.00-00</b>
	• State and Local	103.02-00
	• <i>Political Subdivisions</i> 201334038	103.02-01
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b> 201210012 201313018 201317007 201342007	<b>104.00-00</b>
	• Health and Accident Insurance 201313018 201342007	104.01-00
	• Workmen's Compensation 201211003 201315001 201318001 201340005 201343013 201347012 201352006	104.02-00
	• Damages 201248019 201311006 201327002 201328022 201346010	104.03-00
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b> 201245010 201345020	<b>106.00-00</b>
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b> 201218011 201228023 201316009 201316010 201325004 201338007	<b>108.00-00</b>
	• Exclusion From Gross Income 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007	108.01-00
	• Reduction of Tax Attributes 201316009 201316010 201338007	108.02-00
	• <i>Election to Reduce Basis of Depreciable Property First</i> 201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007	108.02-01
	• General Rules for Discharges of Indebtedness 201250022	108.04-00
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b> 201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201338029 201338034 201346006	<b>115.00-00</b>
	• Essential Governmental Function 201219006 201225007 201237005 201310010 201330008 201330008 201338029	115.03-00
<b>Section 117</b>	<b>Qualified Scholarships</b> 201302023	<b>117.00-00</b>

	• Scholarship or Fellowship Grant 201302023	117.02-00
	• Limitation	117.05-00
	• <i>Other Services</i> 201328020	117.05-02
	• <i>Required As Condition</i> 201328020	117.05-03
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b> 201221002	<b>118.00-00</b>
<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 201221004	<b>121.00-00</b>
<b>Section 130</b>	<b>Certain Personal Injury Liability Assignments</b>	<b>130.00-00</b>
	• Qualified Funding Asset 201348006	130.01-00
<b>Section 132</b>	<b>Certain Fringe Benefits</b> 201302039	<b>132.00-00</b>
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037	132.04-00
	• <i>In General</i> 201219021	132.04-01
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 201213010 201216009 201228029 201346002	<b>141.00-00</b>
	• Private Business Tests 201346002	141.01-00
	• <i>Security or Payment Test</i> 201346002	141.01-02
	• 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
<b>Section 142</b>	<b>Exempt Facility Bond</b> 201232006	<b>142.00-00</b>
	• 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
<b>Section 150</b>	<b>Definitions and Special Rules</b> 201326007	<b>150.00-00</b>
<b>Section 152</b>	<b>Dependent Defined</b> 201212016	<b>152.00-00</b>

<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b>	<b>162.00-00</b>
	201213023 201247010 201308027 201310039 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031	
	• 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
<b>Section 163</b>	<b>Interest</b>	<b>163.00-00</b>
	201207009 201224027 201224028 201313013 201316003 201405005	
	• Installment Purchases 201405005	163.01-00
	• 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
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018	163.13-00
<b>Section 164</b>	<b>Taxes</b>	<b>164.00-00</b>
	201202004 201309004	

	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201343021 201351020	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009	165.04-00
	• Worthless Securities 201252008 201333012	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002	165.06-02
	• Disaster Losses 201306017	165.07-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031	<b>166.00-00</b>
	• Other 201302024	166.06-00
<b>Section 167</b>	<b>Depreciation</b> 201221002 201317003	<b>167.00-00</b>
	• 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
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201202017 201246034 201249003 201340006 201347013	<b>168.00-00</b>
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001	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
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00



<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	201321012	
	• Value of Contribution	170.02-00
	201319010	
	• Percentage Limitations - Corporations	170.08-00
	201226021	
	• Donees of Charitable Contributions in General	170.09-00
	201228026 201239011 201240036 201342011	
	• <i>United States, States, Political Subdivisions, Etc.</i>	170.09-01
	201228026	
	• Carryovers	170.10-00
	• <i>Corporations</i>	170.10-02
	201226021	
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i>	170.12-03
	201249002	
	• Qualified Conservation Contribution	170.14-00
	201212009 201212010 201239008 201334039	
	• Other	170.19-00
	201307008 201322046 201403016 201403016	
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>
	201226021 201243014 201315002 201328028 201328031	
	• Carryback and Carryover	172.01-00
	201228013 201233006 201249004 201309013 201310025 201335007	
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b>	<b>174.00-00</b>
	201324008	
	• Election to Amortize	174.01-00
	201236013	
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b>	<b>179.00-00</b>
	• Section 179 Property	179.01-00
	201234024	
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b>	<b>197.00-00</b>
	201203004 201228011 201317003	
	• Certain Elections for Intangible Property	197.01-00
	201214014	
<b>Section 215</b>	<b>Alimony, etc., Payments</b>	<b>215.00-00</b>
	201206005 201246005	
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b>	<b>263.00-00</b>
	201311021 201317003 201319009 201341029 201341031 201405014	
	• Development Costs	263.02-00
	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i>	263.02-01
	201240011 201248014 201248015 201403011 201403011	
	• Permanent Improvements	263.03-00
	201213023	
	• Allocation Between Capital Expenditure and Expense	263.14-00
	201234026 201234027	

	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b>	<b>263A.00-00</b>
	• 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
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b>	<b>264.00-00</b>
	• Exceptions 201322035	264.03-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b>	<b>267.00-00</b>
	201252008 201330004 201330004	
	• Losses: Deduction Disallowed 201343021	267.01-00
	• 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>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006	267.07-02
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	• Federal Income 201306018	275.01-00
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201207002 201247004 201252008 201304002 201306012 201306013 201306014 201312028 201328025 201352007	
	• Liquidation v. Reorganization 201350001	301.04-00

	• Constructive Dividend 201350001	301.07-00
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b> 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005	<b>302.00-00</b>
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	• 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
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 201312028 201333007 201404005	<b>305.00-00</b>
	• Stock Dividends 201304002 201404005	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028	305.03-00
	• Disproportionate Distributions 201213011 201404005	305.04-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005	<b>311.00-00</b>
	• With Respect to its Stock 201405005	311.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002	<b>312.00-00</b>
	• Allocation in Separations 201240017 201249012 201330002 201330002	312.09-00
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00

<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201333007 201350001 201352007 201404002 201406005	
	• Nonrecognition of Gain or Loss	332.01-00
	201213018 201228030 201236014 201308002 201314001 201315016 201339001	
	• Debts of Parent to Subsidiary	332.07-00
	201213018	
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	201237017	
	• Liquidation in a Reorganization	336.03-00
	• <i>Liquidation to which section 332 Applies</i>	336.03-05
	201328003	
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b>	<b>337.00-00</b>
	201404004	
	• Section 332 Liquidations	337.10-00
	201404004	
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i>	337.14-01
	201404004	
	• Loss Disallowance	337.16-00
	201310015	
	• <i>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	201211009 201213013 201214012 201351004	
	• Express Election	338.01-00
	201214018	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201338011	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
	201203004	
<b>Section 341</b>	<b>Collapsible Corporations</b>	<b>341.00-00</b>
	201209025	
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b>	<b>351.00-00</b>
	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007	

	• Series of Transactions 201212001	351.02-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b>	<b>355.00-00</b>
	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 201340009 201341026 201347005 201349006 201352007 201402002 201402002 <b>201407005</b>	
	• Spin-Off 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 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 <b>201407005</b>	355.01-00
	• <i>Split-Off</i> 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003	355.01-01
	• <i>Split-Up</i> 201402002 201402002	355.01-02
	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003 201251006 201333003 <b>201407005</b>	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 201352007	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009	355.10-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>Exceptions</i> 201230008 201348006	357.02-02
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Re- cognized)</b>	<b>361.00-00</b>
	201228033	

	• Distributions	361.02-00
	• <i>Certain Transfers to Creditors</i> 201228033	361.02-02
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011	<b>367.00-00</b>
	• 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
	• Treatment of Distribution Described in Section 367(e) 201348011	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b> 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201330022 201341026 201349006 201402002 201402002 201404006 201406005	<b>368.00-00</b>
	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016	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 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201402002 201405003 <b>201407005</b>	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 201404006	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
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b>	<b>382.00-00</b>
	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201335012 201345023 201350006 201403007 201403007	
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006	382.07-05
	• Definitions and Special Rules 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• Operating Rules 201322032 201335012	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017 201335012	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00

	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028	<b>401.00-00</b>
	• 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
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b> 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 201343029 201404017 201405030 201405031 <b>201407026 201407027</b>	<b>402.00-00</b>
	• Foreign Situs Trust 201341039 201406022	402.03-00
	• Unrealized Appreciation of Employer's Securities 201242019	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025	402.08-00
	• Tax on Lump Sum Distributions 201241019	402.09-00
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b> 201230030	<b>403.00-00</b>
	• Non-Forfeitable Rights 201345036	403.03-00
	• Rollover Amounts 201212023 201224043 201323040	403.05-00
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b> 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	<b>404.00-00</b>
<b>Section 408</b>	<b>Individual Retirement Accounts</b> 201208039 201405032 201405033 201405034	<b>408.00-00</b>
	• Exclusive Benefit of Individual or His Beneficiary 201225020	408.01-00



	• Rollover Contributions	408.03-00
	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 201340023 201340024 201340025 201342015 201342016 201342017 201342019 201343030 201344012 201345037 201345038 201345039 201345040 201347025 201347026 201347027 201347029 201348017 201348018 201349025 201349026 201350049 201351031 201402018 201402018 201403021 201403021 201403022 201403022 201403023 201403023 201403024 201403024 201406021 201406023 201406024 201406025 <b>201407028 201407029</b> <b>201407030 201407031</b>	
	• Distributions	408.06-00
	201318033	
<b>Section 408A</b>	<b>Roth IRA</b>	<b>408A.00-00</b>
	201219035 201219036 201219037 201230029 201242018 201320022 201404016 201404018	
<b>Section 412</b>	<b>Minimum Funding Standards</b>	<b>412.00-00</b>
	201205020 201208042 201221038 201221039 201238030 201330030 201330030	
	• Minimum Funding Waiver	412.06-00
	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 201341040	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021 201317025 201340026 201351030	
	• Church Plan	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201339004 201345041 201349027 201350048	
	• Certain Employee Contributions	414.09-00
	201305021 201340026 201351030	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	• Limitation for Defined Benefit Plans	415.01-00

	• <i>Qualified Participant</i> 201347028	415.01-05
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	• Aggregation Rules 201225019	419.13-00
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b>	<b>444.00-00</b>
	• Termination of Election 201302022	444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015	<b>446.00-00</b>
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025	446.04-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023	<b>451.00-00</b>
	• 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
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005	<b>453.00-00</b>
	• 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
	• Definitions	453.10-00
	• <i>Installment Method</i> 201348007	453.10-02
	• Gross Profit Ration Calculation 201203017	453.16-00
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201351001	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00

	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012	<b>461.00-00</b>
	• 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
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <i>Amounts Protected Against Loss</i> 201308028	465.01-02
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b>	<b>468A.00-00</b>
	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019	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 201347009 201347010	468A.04-02
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019	<b>468B.00-00</b>
	• Taxation of Designated Settlement Funds 201347019	468B.02-00
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018	<b>469.00-00</b>
	• Passive Activity Defined 201341030	469.03-00
	• <i>Definition of Activity</i> 201221012 201341030	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
	• Material Participation Defined 201317010	469.08-00

	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021	469.14-00
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election 201208033 201342009	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Definitions 201238025	475.05-00
	• Securities Traders 201239004	475.08-00
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201403015	<b>481.00-00</b>
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004	481.02-02
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 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 201340020 201347022 201350044 <b>201407014</b>	<b>501.00-00</b>
	• Title-Holding Company 201309014	501.02-00

<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
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<ul style="list-style-type: none"> <li>• <i>Trusts</i></li> </ul>	501.03-03
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201241010	
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<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
201221024	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201215011 201322041 201335024	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
201337017	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
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<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i> 201311030 201313032</li> </ul>	501.03-24
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021</li> </ul>	501.03-25
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037 201349023 201351029 <b>201407016 201407017</b></li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i> 201218016</li> </ul>	501.03-32
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 201213029 201214034</li> </ul>	501.03-33
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 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 201349018 201351024 201403019 201403019 201403020 201406019</li> </ul>	501.04-00
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019</li> </ul>	501.04-02
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020</li> </ul>	501.04-03
<ul style="list-style-type: none"> <li>• <i>Community</i> 201338053</li> </ul>	501.04-06
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016</li> </ul>	501.04-07
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201217022 201311031</li> </ul>	501.05-00
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020</li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022</li> </ul>	501.06-01

• <i>Conduct of Business for Profit</i> 201327015	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022	501.06-03
• <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 201405026 201405027 201406016 <b>201407024</b>	501.07-00
• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
• <i>Business with Nonmembers</i> 201204018 201219032	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020	501.09-00
• <i>Geographic Locale</i> 201221030 201330039 201330039	501.09-02
• <i>Inurement</i> 201321040 201351026	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023	501.09-04
• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022	501.10-00
• <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 201340017	501.12-03
• <i>Insurance Companies or Associations With Net Written Premiums of \$350,000Or Less</i> 201338046 201338051 201342012 201342013 201405028	501.15-00
• <i>Organized to Finance Crop Operations</i> 201333014	501.16-00
• <i>Supplemental Unemployment Benefit Trusts</i> 201406018	501.17-00
• <i>Organization of Past or Present Armed Forces Members</i> 201218020 201237022 201252027 201338048	501.19-00
• <i>Religious and Apostolic Organizations</i> 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 201345032 201350047	501.30-02
• Proof of Exemption 201235023	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01
• 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 201350047 201403018 201403018	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 201403018 201403018	501.32-01
• Private v. Public Interest Served 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 201345032 201349023 201403017 201403017 201404013 201405024 <b>201407019 201407020</b>	501.33-00
• <i>Trustees Serve Private Interest</i> 201226029 201228041 201236033 201315028 201350043	501.33-01
• "Exclusively" Test 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 <b>201407020</b>	501.35-00
• Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 <b>201407019</b>	501.36-00



	• <i>Section 501(c)(3) Organizations</i> 201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201330037 201330038 201403017 201403017 201405023	501.36-01
	• <i>Publishing Activities, Radio, Television, etc.</i> 201204021 201252025	501.36-03
	• <i>Fund Raising (See also 0512.06-00)</i> 201323037 <b>201407020</b>	501.36-04
	• Legislative and Political Propaganda Activities	501.38-00
	• <i>Electing Expenditure Test</i> 201239012	501.38-02
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b> 201317011	<b>502.00-00</b>
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b> 201242014 201242017 201245021 201311028 201325017 201338052	<b>503.00-00</b>
	• Future Status of Organizations Denied Exemption 201209007 201209008	503.03-00
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption 201205011 201205013 201217019	504.50-00
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 201216045 201243015 201321024	<b>507.00-00</b>
	• Termination Under Section 507(a)(1) 201230026	507.01-00
	• <i>Special Rules</i> 201345033 201345034	507.01-01
	• Liability of Transferee Organizations 201243015 201244020 201321024 201321025	507.05-00
	• 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
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011	509.01-02
	• Exceptions to Private Foundation Status 201335018	509.02-00
	• <i>Supporting Organizations</i> 201314044	509.02-02

	• Churches 201310045	509.02-04
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201219024 201251019 201405029 201406020	<b>511.00-00</b>
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201406020 <b>201407022</b>	<b>512.00-00</b>
	• 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
	• Advertising (See Also 0501.26-02) 201405029	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.) 201213034 201213035 201235024 201302043 201344011	512.09-03
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201406020	<b>513.00-00</b>
	• Sales and Service to Public 201205013 201221024	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 201221024	514.06-00
	• Acquisition Indebtedness 201206018 201246040	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014	<b>521.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<b>542.00-00</b>
	• Stock Ownership Requirements 201208025	542.02-00

<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004	<b>562.00-00</b>
	• Preferential Dividends 201216031 201304002 201316013 201327006	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017	<b>565.00-00</b>
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• 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
<b>Section 614</b>	<b>Definition of Property</b>	<b>614.00-00</b>
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00
	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b>	<b>617.00-00</b>
	• Recapture on Reaching Producing Stage 201350033	617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034	<b>642.00-00</b>
	• Charitable Deduction 201202019 201225004 201343002	642.03-00
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007	<b>643.00-00</b>
	• Income Defined 201320009	643.02-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004	<b>661.00-00</b>
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012	<b>662.00-00</b>

<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b>	<b>663.00-00</b>
	• 65-Day Rule 201245008	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b>	<b>664.00-00</b>
	201249002 201332011 201332012 201340012	
	• Definitions 201340012	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00
<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001	
	• Persons Treated as Grantors 201226019 201326011	671.02-00
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	• Power Exercisable Only by Will 201326011	674.01-00
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	201235006	
	• General Powers of Administration 201216034	675.04-00
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	201326011	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201330011 201330011 201338028	
<b>Section 704</b>	<b>Partner's Distributive Share</b>	<b>704.00-00</b>
	201241005	
	• Partnership Agreement	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019	704.01-04
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b>	<b>706.00-00</b>
	201319021	
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b>	<b>707.00-00</b>
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b>	<b>708.00-00</b>
	201315026	

	• Termination 201244004 201326007	708.01-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014	<b>721.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004	<b>731.00-00</b>
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b> 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201314013 201341002 201352008	<b>754.00-00</b>
	• Timeliness of Election 201201007 201201014 201251004 201314013 201341002	754.02-00
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	• Partnership 201235015 201323015 201329003	761.01-00
	• <i>Organizations Treated as a Partnership</i> 201329003	761.01-01
<b>Section 807</b>	<b>Rules for Certain Reserves</b> 201312031	<b>807.00-00</b>
	• Method of Computing Reserves for Purposes of Computing Income 201312031	807.03-00
	• <i>Prevailing Commissioners' Standard Tables</i> 201230009	807.03-04
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033	<b>817.00-00</b>
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008 201314020 201317002 201323009	<b>831.00-00</b>
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027	<b>832.00-00</b>
	• Premiums Earned 201235011	832.05-00
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201325002	<b>851.00-00</b>
	• Gross Income Requirement 201206015 201319003 201406007	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201340016	<b>852.00-00</b>
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b>	<b>855.00-00</b>
	• General Rule 201244003	855.01-00

<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b>	<b>856.00-00</b>
	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 201341032 <b>201407011</b>	
	• Income Requirements	856.01-00
	201225008 201225009 201246013 <b>201407011</b>	
	• Investment Requirements	856.02-00
	201236006 201315007 201406009	
	• Other Requirements	856.03-00
	201225008 201225009	
	• Rents From Real Property	856.04-00
	201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015	
	• Treatment of Wholly Owned Subsidiaries	856.07-00
	201210021 201214002 201232011 201311009 201345021	
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b>	<b>857.00-00</b>
	201315004 201340004 201346005	
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b>	<b>858.00-00</b>
	201244009	
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b>	<b>860.00-00</b>
	• Adjustments	860.03-00
	201239006	
<b>Section 860C</b>	<b>Taxation of Residual Interest</b>	<b>860C.00-00</b>
	• Taxable Income or Net Loss	860C.02-00
	201306021	
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>
	• Interest	861.02-00
	201205007	
	• Allocation and Apportionment of Deductions (In General)	861.08-00
	• <i>Net Operating Losses</i>	861.08-12
	201228013	
	• Allocation and Apportionment of Interest Expense (In General)	861.09-00
	201320017 201335008	
	• <i>Asset Method of Apportionment</i>	861.09-06
	201210019 201210020 201223001 201320017 201335008	
	• <i>Fair Market Value Method</i>	861.09-07
	201320017 201335008	
	• Characterization Rules and Adjustments for Certain Assets (In General)	861.12-00
	201336018	
	• <i>Miscellaneous</i>	861.12-04
	201336018	
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b>	<b>863.00-00</b>
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00

	• <i>Transportation</i> 201311024	863.02-04
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• 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 201341017	864.04-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b>	<b>871.00-00</b>
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13
<b>Section 884</b>	<b>Branch Tax</b>	<b>884.00-00</b>
	• Rules for Termination, Liquidation, Reorganization or Incorporation	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012	884.08-10
<b>Section 887</b>	<b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b> 201212012	<b>887.00-00</b>
<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Teachers, Students, and Trainees 201251015	894.10-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b> 201321007	<b>897.00-00</b>
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b>	<b>901.00-00</b>
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b> 201313023	<b>911.00-00</b>
	• Election	911.11-00
	• <i>Reelection</i> 201231006 201308023 201344007 201347016	911.11-03
<b>Section 952</b>	<b>Subpart F Income Defined</b> 201240019	<b>952.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b> <b>201407010</b>	<b>953.00-00</b>

	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201351010	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 201201016 201228020 <b>201407010</b>	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 201340010	954.03-00
<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	• Pledges and Guarantees 201203010	956.05-00
<b>Section 982</b>	<b>Admissibility of Documentation Maintained in Foreign Countries</b> 201333013	<b>982.00-00</b>
<b>Section 987</b>	<b>Branch Transactions</b>	<b>987.00-00</b>
	• Remittances (Definition) 201321007	987.03-00
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>
	• Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008	992.02-00
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b> 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201334006 201342001	<b>1001.00-00</b>
	• Amount Realized 201221004	1001.02-00
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b> 201245006	<b>1014.00-00</b>
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003	<b>1015.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009 201313024	<b>1031.00-00</b>
	• 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
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021 201324009	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 201333010 201333011	<b>1033.00-00</b>
	• Definition of Involuntary Conversion Events 201252010	1033.02-00
	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005	<b>1041.00-00</b>
<b>Section 1092</b>	<b>Straddles</b>	<b>1092.00-00</b>
	• 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
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014	<b>1221.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b>	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b>	<b>1250.00-00</b>
	• Section 1250 Property 201243003	1250.01-00
	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i> 201318003	1250.04-01
<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b> 201322020	<b>1253.00-00</b>
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
	• Definitions	1256.07-00

	• <i>Qualified Board or Exchange</i>	1256.07-05
	201322033	
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b>	<b>1286.00-00</b>
	201229003	
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• <i>Time For Making Election</i>	1295.02-00
	201228021 201249014	
	• <i>Retroactive Elections</i>	1295.02-02
	201201013 201210017 201248009 201248010 201302010 201302011 201302019	
	201302020 201314026 201319006 201319007 201321010 201322017 201322018	
	201330019 201330020 201330021 201330019 201330020 201330021 201333004	
	201334007 201334034 201340008 201344008 201349002 201349010 201349011	
	201349012 201350011 201350012 201350013 201350014 201350015 201350016	
	201350017 201350018 201350019 201350020 201350021 201350022 201350023	
	201350024 201350025	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	201244003 201311014	
<b>Section 1297</b>	<b>Special Rules</b>	<b>1297.00-00</b>
	201322009	
<b>Section 1311</b>	<b>Correction of Error</b>	<b>1311.00-00</b>
	201208027 201313027	
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• <i>Determination v. No Determination</i>	1313.01-00
	201247001 201247011	
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b>	<b>1341.00-00</b>
	201224029 201328031	
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
	201203006 201216027 201232003 201233014 201237015 201238018 201238019	
	201238020 201238021 201238022 201238023 201238024 201243007 201243008	
	201301004 201302004 201302005 201302006 201310022 201314003 201322016	
	201322036 201325008 201341009	
	• <i>Small Business Corporation v. Not a Small Business Corporation</i>	1361.01-00
	201201006 201218005 201237014 201250018 201314003 201314008 201322036	
	201338039	
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i>	1361.01-02
	201205002 201208013 201218005 201237014 201250013 201250018 201338039	
	• <i>Non-Resident Alien as Shareholder</i>	1361.01-03
	201312023	
	• <i>More than One Class of Stock</i>	1361.01-04
	201207002 201214001 201218004 201234001 201236003 201309003 201314014	
	201314031 201322036 201326012 201328025 201341014	
	• <i>Certain Trusts Permitted as Shareholders</i>	1361.03-00
	201216034 201224013 201226019 201232003 201238017	
	• <i>Grantor Trusts</i>	1361.03-01
	201216025 201216034 201252007	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
	201203011 201225005 201232003 201232027 201233014 201235008 201238017	
	201301004 201302004 201302005 201302006 201313002 201322016 201327009	
	201330012 201330012 201341003 201341009 201347014	

	<ul style="list-style-type: none"> <li>• <i>Electing Small Business Trusts</i> 1361.03-03 201201006 201224013 201238017 201341003</li> <li>• <i>Qualified Subchapter S Subsidiary</i> 1361.05-00 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</li> </ul>
<b>Section 1362</b>	<ul style="list-style-type: none"> <li><b>Election by Small Business Corporation</b> 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 201340002 201343016 201345018 201346004 201405007</li> <li>• <i>Eligible v. Ineligible</i> 1362.01-00 201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201338012 201346004 201348001</li> <li>• <i>Election After Termination</i> 1362.01-02 201206009 201217009 201312023 201320012</li> <li>• <i>Late Elections</i> 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 201340002 201341003 201341010 201341016 201341019 201343010 201343018 201346004 201349007 201351008 201403001 201403001 201403003 201403003 201403010 201403010 201406006</li> <li>• <i>Termination of Election</i> 1362.02-00 201201006 201205002 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201252001 201306004 201306005 201320008 201337001 201345021</li> <li>• <i>Ceases to be Small Business Corporation</i> 1362.02-02 201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018</li> </ul>

	<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i> 1362.02-03</li> </ul>	
	201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013	
	<ul style="list-style-type: none"> <li>• Inadvertent Terminations 1362.04-00</li> </ul>	
	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 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 <b>201407004</b>	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 1366.00-00	
	201327009 201333008	
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 1367.00-00	
	201237017	
<b>Section 1368</b>	<b>Distributions</b> 1368.00-00	
	201207002 201216027 201328025	
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)</b> 1374.00-00	
	201202014 201219003 201314008 201348007	
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 1381.00-00	
	<ul style="list-style-type: none"> <li>• Certain Other Cooperatives 1381.02-00</li> </ul>	
	201228014	
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 1382.00-00	
	201208008 201216011 201219001 201234018 201250009	
	<ul style="list-style-type: none"> <li>• Patronage Dividends 1382.02-00</li> </ul>	
	201228035	
	<ul style="list-style-type: none"> <li>• Exceptions 1382.04-00</li> </ul>	
	<b>201407003</b>	
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 1388.00-00	
	201234018	
<b>Section 1402</b>	<b>Definitions</b> 1402.00-00	
	201402004 201402004	
	<ul style="list-style-type: none"> <li>• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 1402.05-00</li> </ul>	
	201340015	

<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b>	<b>1441.00-00</b>
	201202001 201311006	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i>	1441.02-03
	201343020	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b>	<b>1501.00-00</b>
	201213012 201306007	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b>	<b>1502.00-00</b>
	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001	
	• Intercompany Transactions	1502.13-00
	201208034 201243013 201312027 201336018 201339001 201402001 201402001	
	• <i>Stock of Members</i>	1502.13-01
	201210018 201228011 201312027 201322002 201341022	
	• Stock, Bonds, and Other Obligations of Members	1502.14-00 R
	201208034	
	• Limitation on Built-in Losses	1502.15-00
	201232011	
	• Excess Losses	1502.19-00
	201350007	
	• Consolidated Net Operating Loss Deduction	1502.21-00
	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 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005	
	• Investment Adjustment	1502.32-00
	201213013 201214012 201339001	
	• Accumulated Earnings Tax on Separate Basis	1502.47-00
	201316008	
	• Life and Non-Life	1502.50-00
	201210015 201213012	
	• Filing Requirements	1502.75-00
	201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 <b>201407012</b>	
	• <i>When Group Remains in Existence</i>	1502.75-10
	201228002 201314028 201350007	
	• <i>Common Parent No Longer in Existence</i>	1502.75-11
	201250017 201326006	
	• Taxable Year of Members of Group	1502.76-00

	• <i>Income Allocation</i> 201235003	1502.76-01
	• <i>Separate Return Years</i> 201251003 201324004	1502.79-00
	• <i>Consolidated Returns for Subsequent Years</i> 201324004	1502.89-00
	• <i>Election to File Separate Returns</i>	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• <i>Carryover and Carryback</i> 201228005 201312019	1502.92-00
	• <i>Intercompany Transactions</i> 201208034 201402001 201402001	1502.93-00
	• <i>Stock Transactions</i> 201208034	1502.94-00
	• <i>Application of Section 382 with Respect to a Consolidated Group</i>	1502.98-00
	• <i>Apportionment</i> 201207003	1502.98-05
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i> 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016	<b>1504.00-00</b>
	• <i>Affiliated Group v. Not an Affiliated Group</i> 201306007 201306008 201310016 201315019 201325010 201328027	1504.01-00
	• <i>Includible Corporation v. Not an Includible Corporation</i> 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
<b>Section 1563</b>	<b>Definitions and Special Rules</b> 201405009	<b>1563.00-00</b>
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b> 201205001 201208005 201243006	<b>2001.00-00</b>
<b>Section 2032</b>	<b>Alternate Valuation</b> 201216013 201216037 201236002	<b>2032.00-00</b>
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201224019 201230023	<b>2032A.00-00</b>
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b> 201238004 201330033 201330033 201345026 201345027 201345028	<b>2033.00-00</b>
	• <i>Interest v. No Interest at Time of Death</i> 201323007	2033.01-00
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b> 201223012 201238004	<b>2035.00-00</b>

	• Inclusion of Certain Property in Gross Estate 201323007 201342001	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028	<b>2036.00-00</b>
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 201323007 201342001 201345004 201345026 201345027 201345028	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028	<b>2038.00-00</b>
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 201216005	<b>2040.00-00</b>
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b> 201209003 201210008 201214022 201218003 201229005 201231007 201243001	<b>2041.00-00</b>
	• General Power v. Not a General Power 201207001 201208003 201208004 201345004 201345026 201345027 201345028 <b>201407008</b>	2041.03-00
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b> 201235006 201328030	<b>2042.00-00</b>
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b> 201206005	<b>2043.00-00</b>
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b> 201206005	<b>2053.00-00</b>
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b> 201216045 201236022 201316004	<b>2055.00-00</b>
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)</b> 201243004 201338003	<b>2056.00-00</b>
	• Qualified Terminable Interest Property 201303003	2056.07-00

	• <i>Effective Election</i> 201345006	2056.07-01
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201406003	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003	<b>2207A.00-00</b>
<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b> 201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025	<b>2501.00-00</b>
	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 <b>201407008</b>	2501.01-00
	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests 201208026	2503.03-00
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b> 201206005 201243004 201244014 201334001	<b>2511.00-00</b>
	• Gifts Indirectly Made 201208026	2511.04-00
	• Gift of Remainder <b>201407009</b>	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201403005	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 201206005 201330033 201330033	<b>2512.00-00</b>
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 201240003 201240004	<b>2513.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 201210008 201310002 201310003 201310004 201310005 201310006 201345004 201345026 201345027 201345028	<b>2514.00-00</b>
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 201206005	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 201208005 201245004	<b>2518.00-00</b>
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201303003	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 201321012 201323007	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>



	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201341005 201345005 201406008	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 <b>201407008</b>	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	201342001	
	• <i>Constructive Additions</i>	2601.03-08
	201250001	
	• Transitional Rules	2601.04-00
	201216010 201314017 201320009 201345005 201406008	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	
<b>Section 2624</b>	<b>Valuation</b>	<b>2624.00-00</b>
	201352001 201352002 201352003	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201338013 201338042 201351007	
	• 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 <b>201407001</b>	
	• Allocation of Unused GST Exemption	2632.03-00
	201340014	
<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201330015 201338002 201340013 201341021 201345017 201345029 <b>201407001</b>	

	• Inclusion Ratio Defined 201210008	2642.01-00
	• Special Rules for Certain Inter Vivos Transfers 201315006	2642.06-00
<b>Section 2652</b>	<b>Other Definitions</b> 201243001	<b>2652.00-00</b>
	• Transferor Defined 201210008 201320005 201352001 201352002 201352003	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031	2652.01-02
<b>Section 2653</b>	<b>Taxation of Multiple Skips</b> 201352001 201352002 201352003	<b>2653.00-00</b>
<b>Section 2654</b>	<b>Special Rules</b> 201243004 201246020 201322031	<b>2654.00-00</b>
<b>Section 2663</b>	<b>Regulations</b> 201311004	<b>2663.00-00</b>
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b> 201243004 201303003	<b>2702.00-00</b>
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b>	<b>2703.00-00</b>
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b> 201202028 201311002	<b>3101.00-00</b>
<b>Section 3121</b>	<b>Definitions</b> 201214023 201251016 201302031	<b>3121.00-00</b>
	• 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
	• <i>Services of Ministers or Members of an Order</i> 201340015	3121.02-08
	• 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

<b>Section 3401</b>	<b>Definitions</b> 201347020	<b>3401.00-00</b>
	• Wages Subject to Withholding 201205008 201319015	3401.01-00
<b>Section 3402</b>	<b>Income Tax Collected at Source</b> 201340015	<b>3402.00-00</b>
<b>Section 3406</b>	<b>Backup Withholding</b> 201246028 201248022	<b>3406.00-00</b>
	• 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
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 201245018 201306019 201403014 201403014	<b>4051.00-00</b>
<b>Section 4052</b>	<b>Definition and Special Rules</b> 201306019 201403014 201403014	<b>4052.00-00</b>
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b> 201322040	<b>4101.00-00</b>
<b>Section 4161</b>	<b>Sporting Goods Taxes</b>	<b>4161.00-00</b>
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 201312044	<b>4251.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 201210026 201233015 201245019 201252016	<b>4261.00-00</b>
	• Amounts Paid 201226015	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
<b>Section 4281</b>	<b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b> 201233015	<b>4281.00-00</b>
<b>Section 4401</b>	<b>Wagering Tax (Taxable v. Not Taxable)</b> 201242011 201251012	<b>4401.00-00</b>
<b>Section 4411</b>	<b>Occupational Tax (Taxable v. Not Taxable)</b> 201242011	<b>4411.00-00</b>
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b> 201211010	<b>4611.00-00</b>
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 201230026 201321024	<b>4940.00-00</b>
	• Exempt Operating Foundations 201306023	4940.03-00

<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 <b>201407021 201407023</b>	<b>4941.00-00</b>
	<ul style="list-style-type: none"> <li>• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 201346011</li> </ul>	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 201216045 201230026 201243015 201315031 201335020 201336019	<b>4942.00-00</b>
	<ul style="list-style-type: none"> <li>• Definitions of Principal Terms 201243015 201335019</li> <li>• <i>Distributable Amount</i> 201231016</li> <li>• <i>Minimum Investment Return</i> 201323029</li> <li>• <i>Qualifying Distribution</i> 201335020</li> <li>• <i>Contributions to "Pass-Through" Organizations</i> 201231016</li> <li>• <i>Set-Asides</i> 201210040 201233019 201237023 201302044 201307010 201307011 201307012</li> <li>• Other Definitions 201335019</li> </ul>	4942.03-00  4942.03-02  4942.03-03  4942.03-05  4942.03-06  4942.03-07  4942.04-00
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b> 201216045 201228039 201232038 201236032 201303021 201329026 201329027 201335014 <b>201407021 201407023</b>	<b>4943.00-00</b>
	<ul style="list-style-type: none"> <li>• Initial 5% Tax on Excess Holdings 201229011 201333020</li> <li>• Definition of Excess Business Holdings 201323029</li> <li>• Other Definitions and Rules 201311035 201328034</li> </ul>	4943.01-00  4943.03-00  4943.04-00
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b> 201216045 201230026 201231014 201231015	<b>4944.00-00</b>
	<ul style="list-style-type: none"> <li>• Initial 5% Tax on Investments 201329028 201333020</li> <li>• Definitions 201335019</li> </ul>	4944.01-00  4944.05-00
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b> 201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015	<b>4945.00-00</b>
	<ul style="list-style-type: none"> <li>• Definition of Taxable Expenditure</li> <li>• <i>Influencing The Outcome of Elections</i> 201307013</li> </ul>	4945.04-00  4945.04-03

	• <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 201340018 201340019 201343027 201345035 201348016 201404014	
	• <i>Grants to Organizations</i>	4945.04-05
	201243015 201335019	
<b>Section 4946</b>	<b>Definitions and Special Rules</b>	<b>4946.00-00</b>
	201303021	
	• Disqualified Person	4946.01-00
	201301015	
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	201332011 201332012	
<b>Section 4958</b>	<b>Excess Benefit Transaction</b>	<b>4958.00-00</b>
	201336020	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	• Additional Tax	4971.02-00
	201228048	
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b>	<b>4975.00-00</b>
	201212013	
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i>	4975.06-01
	201312035	
	• Statute of Limitations	4975.08-00
	201312035	
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b>	<b>4976.00-00</b>
	• Disqualified Benefits	4976.01-00
	201232022	
<b>Section 4980A</b>	<b>Tax on Excess Distributions from Qualified Retirement Plans</b>	<b>4980A.00-00</b>
	201221059	
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b>	<b>4980B.00-00</b>
	201212011	
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b>	<b>4982.00-00</b>
	201305004	
	• Definitions and Special Rules	4982.05-00
	201305004	
	• <i>Capital Gain Net Income</i>	4982.05-01
	201305004	

	• Election to Use Taxable Year 201202006	4982.06-00
<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	• Automatic Data Processing Systems 201210028	6001.03-00
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b>	<b>6011.00-00</b>
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> <b>201407013</b>	6011.06-01
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b>	<b>6012.00-00</b>
	• Individuals 201211015	6012.01-00
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b>	<b>6013.00-00</b>
	201325013	
	• 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
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b>	<b>6020.00-00</b>
	201238028	
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b>	<b>6033.00-00</b>
	201217025	
	• Exempt v. Non Exempt From Filing 201204016 201217025	6033.01-00
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b>	<b>6034A.00-00</b>
	201207006	
<b>Section 6039F</b>	<b>Notice of Large Gifts Received from Foreign Persons</b>	<b>6039F.00-00</b>
	201402010 201402010	
<b>Section 6041</b>	<b>Information at Source</b>	<b>6041.00-00</b>
	201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013	
	• Exceptions 201327002 201349013	6041.06-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022	6041.10-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b>	<b>6041A.00-00</b>
	• Exceptions 201349013	6041A.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b>	<b>6045.00-00</b>
	• Real Estate Transactions 201313028	6045.03-00

<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028 201402006 201402006	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043	<b>6049.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 201312030	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201210031 201214027 201302035 201316018	<b>6061.00-00</b>
<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 201202005	<b>6081.00-00</b>
<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201237018 201239009 201310041 201312046	<b>6103.00-00</b>
	• 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
<b>Section 6110</b>	<b>Public Inspection of Written Determinations</b> 201321020	<b>6110.00-00</b>
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006 201343004 201403012 201403012	<b>6166.00-00</b>
	• Election - Time and Manner 201302037	6166.01-00
	• Acceleration of Payments 201403012 201403012	6166.02-00
	• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012 201403012	6166.50-00
	• Acceleration of Estate Tax Payable in Installments 201403012 201403012	6166.52-00
<b>Section 6201</b>	<b>Assessment Authority</b> 201221014 201246036 201320019 201341034 201347021	<b>6201.00-00</b>
	• Administrative Procedures 201211018 201211022	6201.01-00

<b>Section 6203</b>	<b>Method of Assessment</b> 201310033	<b>6203.00-00</b>
<b>Section 6211</b>	<b>Definition of a Deficiency</b> 201221021 201312039	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b>	<b>6212.00-00</b>
	• 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
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b>	<b>6213.00-00</b>
	• 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
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027	<b>6221.00-00</b>
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033	<b>6223.00-00</b>
	• Information for Secretary's Notices 201210030	6223.02-00
	• Mailing Notice 201402005 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036	<b>6224.00-00</b>
	• 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
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025	<b>6227.00-00</b>
	• Other Requests 201236028 201320018	6227.05-00
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009	<b>6229.00-00</b>
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012	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
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201215009	<b>6230.00-00</b>
	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201211023	<b>6231.00-00</b>
	• 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 201343023 201402014 201402014	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
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201216039 201306022	<b>6321.00-00</b>
	• 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
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgées, Purchasers, and Judgment Creditors (Valid v. Invalid)</b> 201211023 201326015	<b>6323.00-00</b>
	• Filing Notice of Lien	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b>	<b>6324.00-00</b>
	• Estate Tax Liens 201210032 201214031	6324.01-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201202018 201348014	<b>6325.00-00</b>
	• Certificate of Discharge 201214028	6325.03-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013	6325.28-01
<b>Section 6331</b>	<b>Levy and Dstraint</b> 201240022 201248016 201248020 201302029 201310040 201316019 201350036	<b>6331.00-00</b>
	• 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
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00
<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b>	<b>6332.00-00</b>
	• Bank Deposit 201350036	6332.01-00
<b>Section 6333</b>	<b>Production of Books</b> 201211016	<b>6333.00-00</b>

<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201316019	<b>6334.00-00</b>
<b>Section 6335</b>	<b>Sale of Seized Property</b> 201350035	<b>6335.00-00</b>
<b>Section 6343</b>	<b>Authority to Release Levy</b> 201350040	<b>6343.00-00</b>
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> 201252015	<b>6401.00-00</b>
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201223019 201312044 201316020 201350039 201405013	<b>6402.00-00</b>
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039	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
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008 201402008	6402.03-02
<b>Section 6404</b>	<b>Abatements</b> 201215006 201313029	<b>6404.00-00</b>
	• General Rule	6404.01-00
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013	6404.04-00
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b>	<b>6405.00-00</b>
	• Tentative Adjustments 201235019	6405.03-00
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> 201335013	<b>6411.00-00</b>
	• Contents of Applications 201244018	6411.04-00
	• Time for Filing Application 201244018	6411.05-00
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 201230022 201342010	<b>6427.00-00</b>
	• Income Tax Credit in Lieu of Payment 201342010	6427.13-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201207007 201221014 201235020 201240023 201319017 201319030 201335013 201348015	<b>6501.00-00</b>
	• 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 201402013 201402013	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 201351018	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
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 201313022	<b>6502.00-00</b>
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201211019	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201204008 201243014 201310037 201316015 201321022 201402003 201402003 201404011	<b>6511.00-00</b>
	• Limitation of Amount 201210029 201319011 201349014	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
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• Amended or Supplemental Claims 201216033	6511.05-00
	• Timeliness of Claim 201216033 201306017 201351019	6511.09-00
<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201302030	<b>6514.00-00</b>
<b>Section 6521</b>	<b>Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters</b>	<b>6521.00-00</b>
	• Self Employment Tax and Tax on Wages	6521.01-00
	• <i>Offsets</i> 201315023	6521.01-01
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>	<b>6532.00-00</b>
	• 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
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 201249015	<b>6601.00-00</b>
	• Interest on Deficiencies 201405013	6601.01-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 201330032 201330032	<b>6611.00-00</b>
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 201225011	<b>6621.00-00</b>
<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 201210033	<b>6651.00-00</b>
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028	6651.22-00
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026	<b>6662.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b>	<b>6664.00-00</b>
	• Definition of Underpayment 201302036	6664.01-00

	• Reasonable Cause Exception 201202026	6664.03-00
<b>Section 6665</b>	<b>Applicable Rules</b>	<b>6665.00-00</b>
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
<b>Section 6671</b>	<b>Rules for Application of Assessable Penalties</b> 201226028	<b>6671.00-00</b>
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 201312036 201323022	<b>6672.00-00</b>
<b>Section 6677</b>	<b>Failure to File Information With Respect to Certain Foreign Trusts</b> 201208028	<b>6677.00-00</b>
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 201235017	<b>6700.00-00</b>
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014 201235017	<b>6701.00-00</b>
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 201348015	<b>6702.00-00</b>
<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> 201234025 201246028 201248022 201315017	<b>6721.00-00</b>
	• Failure v. No Failure 201234025	6721.01-00
<b>Section 6722</b>	<b>Failure to Furnish Certain Payee Statements</b> 201315017	<b>6722.00-00</b>
<b>Section 6901</b>	<b>Transferred Assets (See 9113.00-00)</b> 201212020 201337015	<b>6901.00-00</b>
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
<b>Section 6903</b>	<b>Notice of Fiduciary Relationship (See Also 3467)</b> 201302027	<b>6903.00-00</b>
<b>Section 7101</b>	<b>Form of Bonds</b> 201231001	<b>7101.00-00</b>
<b>Section 7121</b>	<b>Closing Agreements</b> 201310036 201316017 201350038	<b>7121.00-00</b>

	• Finality 201240021	7121.02-00
<b>Section 7122</b>	<b>Compromises</b> 201302032	<b>7122.00-00</b>
<b>Section 7402</b>	<b>Jurisdiction of District Courts</b> 201313021 201313030	<b>7402.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b>	<b>7425.00-00</b>
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
<b>Section 7426</b>	<b>Civil Actions by Persons Other Than Taxpayers</b> 201235013	<b>7426.00-00</b>
<b>Section 7428</b>	<b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b> 201238032	<b>7428.00-00</b>
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 201210035 201351021	<b>7453.00-00</b>
	• Evidence and its Submission 201224030	7453.31-00
<b>Section 7513</b>	<b>Reproduction of Returns and Other Documents</b> 201224030	<b>7513.00-00</b>
<b>Section 7519</b>	<b>Required Payments for Entities Electing Not To Have Required Taxable Year</b>	<b>7519.00-00</b>
	• Timely Payments 201302022	7519.02-00
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 201329017 201330036 201330036	<b>7602.00-00</b>
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02
<b>Section 7603</b>	<b>Service of Summons</b>	<b>7603.00-00</b>
	• Method of Delivery 201310038	7603.01-00
<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	• Restrictions on Examination of Taxpayer 201212017	7605.01-00
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b>	<b>7609.00-00</b>
	• Notice to Person Identified 201310030	7609.02-00
<b>Section 7651</b>	<b>Administration and Collection of Taxes in Possessions</b> 201319016	<b>7651.00-00</b>

**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  
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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  
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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 201341025 201342002 201345022 201347007 201347008  
201348002 201348003 201348004 201349001 201352004 201403009 201403009  
201403013 201403013

• Associations v. Corporations 7701.01-00  
201208020 201328003

• Partnerships v. Associations 7701.02-00  
201221015 201312033 201338041

• *Joint Ventures* 7701.02-02  
201305006 201323015

• Association v. Trust 7701.03-00  
201230014 201240009 201241003

• *Liquidating Trusts* 7701.03-06  
201208036 201230014 201230020 201240009 201241003 201244004 201341001

• *Ordinary Trusts* 7701.03-08  
201245003

• *Business Trusts* 7701.03-09  
201337012

• *Investment Trusts* 7701.03-10  
201226019

• *Fixed Investment Trusts* 7701.03-11  
201229003

• Fiduciary v. Agent 7701.05-00  
201302026

• Definition of Resident Alien 7701.21-00

• *Coordination with Income Tax Treaties* 7701.21-20  
201247013

• Motor Vehicle Operating Leases 7701.25-00

• *Terminal Rental Adjustment Clause* 7701.25-04  
201304005 201337012 201404007



	• Taxable Mortgage Pools 201330008 201330008	7701.26-00
	• Foreign Estate or Trust 201245003	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201213016	7702B.02-00
<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 201334041	7703.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011	<b>7704.00-00</b>
	• 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 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403004 201403008 201403008 201405011	7704.03-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 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  
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 201232006 201232010 201232019 201232028 201233003 201233011 201233013  
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 201405033 201405034 201406002 201406003 201406008 **201407001**

• 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 201403011 201403011

• 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 201341020  
 201344006

• Section 266; Carrying Charges 9100.05-00  
 201319008

<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008</li> </ul>	9100.12-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 <b>201407012</b></li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• 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 201340003 201340006 201340007 201341022 201341023 201342005 201342008 201343011 201343014 201343015 201343017 201344005 201346003 201346008 201347006 201347013 201347018 201349003 201349008 201349009 201351012 201351015 201351016 201352005 201404008</li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019 201343002</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014</li> </ul>	9100.29-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	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 201341007 201341024 201341025 201342002 201345008 201345009 201345010 201345011 201345012 201345013 201345014 201345015 201345016 201345022 201347007 201347008 201348002 201348003 201348004 201350002 201350003 201352004 201403009 201403009 201403013 201403013 201405001 201406002	
<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	• Revenue Procedures	9102.01-00
	201351023	
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice	9103.02-00
	201329015 201330035 201330035	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	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 201340007 201343014 201343017 201346008	
	• <i>Cyprus</i>	9114.03-08
	201343019	
	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	

<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022	<b>9115.00-00</b>
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00
	• 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 201341035 201341036 201342006 201342010 201343001 201343019 201343022 201343026 201344009 201345001 201345002 201345007 201345008 201345009 201345010 201345011 201345012 201345013 201345014 201345015 201345016 201347022 201349005 201349015 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201350034 201350039 201351002 201351021 201352001 201352002 201352003 201403006 201403006 201404010 201405015 201406004 201406004 201406010 <b>201407002 201407002</b>	

