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# Section 6110 Index

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

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**

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	• 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 201444007	<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 201308001 201333007 201404005 201426019 201447019 201448016 201505035	<b>305.00-00</b>
	• Stock Dividends 201304002 201404005 201446013 201447019	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013	305.04-00

<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020 201511020	<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 201511020 201511020	<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> 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 <b>201512001</b>	<b>332.00-00</b>
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b> 201237017 201418025 201511020 201511020	<b>336.00-00</b>
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
<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> 201404004	<b>337.00-00</b>
	• Section 332 Liquidations 201404004	337.10-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01

	• Loss Disallowance 201310015	337.16-00
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b> 201211009 201213013 201214012 201351004 201412012 201429016 201435002	<b>338.00-00</b>
	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201338011 201437005 201438018 201503007 201510037	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008	351.01-00
	• Series of Transactions 201212001 201506008	351.02-00
	• "Property" Defined 201506008	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b> • Exchange v. Liquidation 201423010	<b>354.00-00</b> 354.01-00

**Section 355**

**Distribution of Stock and Securities of a Controlled Corporation**

**355.00-00**

201202007 201208017 201213001 201213005 201216027 201228030 201228033  
 201229002 201232033 201236014 201238018 201240013 201244006 201245020  
 201252017 201305003 201306010 201310023 201312017 201323017 201325009  
 201328024 201330002 201330022 201330002 201330022 201333007 201334009  
 201334032 201337003 201338040 201339001 201340009 201341026 201347005  
 201349006 201352007 201402002 201402002 201407005 201411012 201416002  
 201416005 201418018 201418030 201419005 201419010 201419012 201422018  
 201423012 201424006 201424009 201424013 201426004 201437006 201441009  
 201441010 201441016 201503006 201505013 **201512001**

• *Spin-Off*

355.01-00

201202007 201203004 201211008 201213018 201215005 201216023 201216027  
 201228002 201228030 201232014 201232033 201233016 201236014 201240017  
 201244006 201244008 201246027 201249012 201251006 201305003 201306006  
 201308002 201312017 201312020 201312022 201314001 201315009 201315016  
 201325009 201328024 201329005 201330007 201330022 201308002 201330007  
 201330022 201334009 201334032 201335001 201336012 201337007 201338040  
 201340009 201341004 201341013 201341026 201347005 201348005 201349006  
 201350007 201352007 201404002 201407005 201409002 201409003 201411002  
 201412013 201415001 201416005 201418030 201418039 201418046 201419005  
 201419010 201419012 201422004 201422012 201423006 201423010 201424005  
 201424006 201424008 201424009 201424011 201424013 201426004 201426008  
 201430002 201433007 201436033 201437006 201437013 201438009 201440014  
 201441008 201441009 201441016 201443017 201445008 201503006 201504007  
 201505007 201505013 201511001 201511001 **201512001**

• *Split-Off*

355.01-01

201208017 201213001 201213002 201213005 201230007 201232033 201234009  
 201238018 201240016 201245020 201246027 201252017 201306010 201308017  
 201308018 201310023 201313016 201323017 201327003 201330002 201330007  
 201308017 201308018 201330002 201330007 201337003 201350007 201352007  
 201403002 201403002 201404002 201405003 201411002 201411012 201418019  
 201422017 201426007 201435005 **201512001**

• *Split-Up*

355.01-02

201402002 201402002 201418018 201423012

• *Non Pro Rata Distributions, etc.*

355.02-00

201233016

• *Active Business*

355.03-00

201219003 201251006 201333003 201407005 201418039 201418046 201426007  
 201429006 201436033

• *Five-Year Requirement*

355.03-01

201251006

• *Business Purpose*

355.04-00

201308017 201308018 201308017 201308018

• *Control*

355.05-00

201437013

• *Distribution of Control*

355.05-01

201437013

• *Distributions Within a Consolidated Group*

355.09-00

201305003 201352007 201445008

• *Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled*

355.10-00

201249011 201250021 201324009 201505007

<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017	<b>356.00-00</b>
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b> • Liabilities in Excess of Basis • <i>Exceptions</i> 201230008 201348006 201431002	<b>357.00-00</b> 357.02-00 357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b> • Allocation of Basis 201411006 201437007	<b>358.00-00</b> 358.02-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201409003 201504007 201511001 201511001 • Exchanges Not Solely in Kind 201423010 201440014 • Distributions • <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001	<b>361.00-00</b> 361.01-00 361.02-00 361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028	<b>362.00-00</b> 362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 • Transfer to Foreign Corporations Subject to Section 367(a) 201321018 • Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009 • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018 • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 • Treatment of Distribution Described in Section 367(e) 201348011 201423006 • <i>Liquidations Under Section 332</i> 201348011	<b>367.00-00</b> 367.01-00 367.03-00 367.03-01 367.03-13 367.30-00 367.40-00 367.40-02
<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 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 <b>201512001</b>	<b>368.00-00</b>



<ul style="list-style-type: none"> <li>• Statutory Merger or Consolidation (Type "A")</li> </ul>	368.01-00
201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012	
<ul style="list-style-type: none"> <li>• Stock for Stock (Type "B")</li> </ul>	368.02-00
201249011 201250021 201324009	
<ul style="list-style-type: none"> <li>• <i>Liquidation Distribution</i></li> </ul>	368.02-02
201418039 201418046	
<ul style="list-style-type: none"> <li>• Stock for Property (Type "C")</li> </ul>	368.03-00
201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
<ul style="list-style-type: none"> <li>• <i>Substantially All the Property</i></li> </ul>	368.03-01
201247009	
<ul style="list-style-type: none"> <li>• Assets for Control of Transferee (Type "D")</li> </ul>	368.04-00
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 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013 201415001 201416005 201418018 201418019 201418030 201418039 201418046 201419005 201419010 201419013 201422012 201422017 201423012 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426007 201426008 201430002 201433007 201435005 201437006 201438009 201441008 201441016 201443017 201445008 <b>201512001</b>	
<ul style="list-style-type: none"> <li>• Recapitalization (Type "E")</li> </ul>	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> <li>• Change in Identity, etc. (Type "F")</li> </ul>	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020	
<ul style="list-style-type: none"> <li>• Continuity of Interest Rule</li> </ul>	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> <li>• <i>Related party Acquisitions</i></li> </ul>	368.08-03
201214013	
<ul style="list-style-type: none"> <li>• <i>Business Enterprise Continuity</i></li> </ul>	368.08-06
201247009 201314028 201413003	
<ul style="list-style-type: none"> <li>• <i>Historic Business Assets</i></li> </ul>	368.08-07
201224006	
<ul style="list-style-type: none"> <li>• <i>Transfers to Controlled Corporations</i></li> </ul>	368.08-08
201214013 201224006 201234009 201240016 201424007	
<ul style="list-style-type: none"> <li>• Plan of Reorganization</li> </ul>	368.09-00
201411002	
<ul style="list-style-type: none"> <li>• <i>Several Steps</i></li> </ul>	368.09-01
201252014 201411002	

	• Liquidation v. Reorganization 201505012	368.12-00
	• 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 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009	
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	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 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	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>	<b>401.00-00</b>
	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03

	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027	401.04-00
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	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
	• Cash or Deferred Arrangements 201417025	401.29-00
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</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 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201511038	
	• Exempt Trust 201417025	402.01-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	402.03-00
	• Amounts Distributed or Made Available to Beneficiary 201431037	402.06-00
	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
	• Rollover Contributions 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045	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>	<b>403.00-00</b>
	201230030	
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Rollover Amounts 201212023 201224043 201323040 201419021	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>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	

• 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  
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201305018 201305019 201305020 201306029 201306030 201306031 201306032  
201306033 201308034 201308035 201309021 201309022 201309023 201309024  
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201314055 201314056 201314057 201315034 201315036 201316024 201316026  
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201324023 201324024 201324026 201327020 201327021 201328036 201330046  
201308034 201308035 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  
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201415014 201416012 201416013 201416014 201417028 201418064 201418065  
201418066 201419022 201420024 201420025 201420027 201421028 201421029  
201421030 201422032 201423036 201423037 201423038 201423039 201423040  
201423041 201423042 201423043 201423044 201424029 201425020 201425021  
201425022 201425023 201425024 201426031 201426033 201427025 201427026  
201427027 201427028 201427029 201428012 201428013 201428015 201428016  
201428018 201429032 201429033 201429034 201429035 201429036 201430020  
201430022 201430026 201430027 201430029 201431035 201431036 201432029  
201432030 201432032 201432035 201432036 201433027 201434027 201436054  
201436056 201437024 201437027 201437028 201437029 201437030 201437031  
201437032 201437033 201439004 201439005 201440024 201440026 201440028  
201440029 201440030 201440031 201440035 201441028 201441029 201441030  
201441031 201442069 201443030 201443031 201443031 201443032 201443032  
201443033 201443033 201443034 201444044 201444045 201444046 201445029  
201445030 201445031 201446033 201446035 201447053 201447054 201447055  
201447056 201447057 201447058 201447059 201447060 201449008 201449009  
201449010 201450034 201450035 201450036 201450037 201451063 201451064  
201451066 201452023 201452024 201452026 201452028 201503024 201503025  
201503026 201504020 201504021 201505047 201506013 201506014 201506016  
201507039 201507040 201508021 201509066 201510062 201511035 201511035  
201511036 201511036 201511037 201511037 201511038 201511038

• Distributions

408.06-00

201318033 201426034 201446030

• Prohibited Transactions

408.07-00

201437023

	• Tax Treatment of Accounts and Annuities 201430021	408.08-00
<b>Section 408A</b>	<b>Roth IRA</b> 201219035 201219036 201219037 201230029 201242018 201320022 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045	<b>408A.00-00</b>
<b>Section 409</b>	<b>Qualifications for Tax Credit Employee Stock Ownership Plans</b>  • Tax Credit Employee Stock Ownership Plan Defined  • <i>Definition of Employer Securities</i> 201511039 201511039	<b>409.00-00</b>  409.01-00  409.01-09
<b>Section 412</b>	<b>Minimum Funding Standards</b> 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041  • Minimum Funding Waiver 201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034 201419023 201429037 201433028 201437022 201440034 201442068 201443034 201443035 201449011 201509067 201509068 201510061 201511042 201511042 201511043 201511043	<b>412.00-00</b>  412.06-00
<b>Section 414</b>	<b>Definitions and Special Rules</b> 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069  • Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051  • Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069	<b>414.00-00</b>  414.08-00  414.09-00
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b> 201440027 201441032 201441033 201441034 201447061  • Limitation for Defined Benefit Plans  • <i>Qualified Participant</i> 201347028  • Limitation for Defined Contribution Plans  • <i>Participant's Compensation</i> 201511039 201511039  • <i>Stock Ownership Plans</i> 201424030	<b>415.00-00</b>  415.01-00  415.01-05  415.02-00  415.02-02  415.02-05
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b> 201424004 201440022 201441019 201442064 201442065 201501014  • Aggregation Rules 201225019	<b>419.00-00</b>  419.13-00
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b> 201424004 201440022 201442064 201442065 201501014	<b>419A.00-00</b>

<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<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 201503011 201504011	<b>446.00-00</b>
	• Clearly v. Not Clearly Reflecting Income 201504011	446.01-00
	• Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051	446.04-00
	• <i>Correction of Method or Error</i> 201442049 201442050 201442051	446.04-01
	• <i>Consent Needed</i> 201442050 201442051	446.04-03
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	• Change of Methods; Inventory	446.19-00
	• <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013	446.19-06
	• Notional Principal Contracts 201411032	446.21-00
<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
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	• Accrual Method 201321023	451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005	<b>453.00-00</b>
	• Disposition of Obligations 201248006 201248007 201248008	453.05-00
	• Revocation of Elections 201232021 201332009 201440004 201503005	453.08-00
	• Contingent Payment Sales 201241001	453.09-00

	• <i>Alternative Basis Recovery</i> 201241001 201417006	453.09-01
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	• <i>Installment Method</i> 201348007	453.10-02
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<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
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	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
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<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048	<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
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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	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
	• Time When Payments Deemed Made 201450011	468A.07-00
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b> 201208036 201347019 201411027	<b>468B.00-00</b>
	• In General 201447005 201450019	468B.01-00
	• Taxation of Designated Settlement Funds 201347019 201411027	468B.02-00
	• Other Funds 201322026	468B.06-00
	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b> 201244017 201312041 201324018 201411025 201427016	<b>469.00-00</b>
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	• <i>Closely Held C Corporation</i> 201411025	469.01-02
	• Passive Activity Defined 201341030	469.03-00
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	• Disposition of Entire Interest in Passive Activity 201415002 201428008	469.07-00
	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010	469.14-00
<b>Section 471</b>	<b>General Rule for Inventories</b> 201504011	<b>471.00-00</b>
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	• Election 201208033 201342009	472.01-00
<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00

	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
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	• <i>Securities Traders</i> 201239004 201423019 201432016	475.08-00
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	• <i>Pre-1954 Adjustments</i>	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
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	• <i>Payments to Which Section Applies</i>	483.02-00
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	• <i>Instrumentalities of U.S.</i> 201503016 201503019 201509039	501.01-00
	• <i>Title-Holding Company</i> 201309014	501.02-00

<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
<p>201202039 201202040 201203019 201203020 201203021 201203022 201203023  201203030 201203031 201206018 201209009 201209010 201210041 201210044  201215010 201215011 201217018 201217019 201217020 201217022 201217026  201218016 201218017 201218019 201218022 201218023 201218041 201219025  201219026 201219027 201219029 201221022 201221023 201224033 201224036  201225014 201225015 201225016 201225017 201226029 201229001 201229010  201231012 201231017 201232034 201232036 201235021 201235022 201239011  201240028 201240029 201240036 201241009 201241011 201242014 201244021  201245021 201245022 201245023 201245024 201245025 201245026 201245027  201247016 201249016 201250027 201251018 201252020 201252021 201252022  201252023 201252028 201304011 201309015 201309016 201309018 201313033  201314049 201314058 201315027 201317020 201318009 201318012 201318017  201318027 201321024 201321025 201322042 201322045 201323024 201323025  201323030 201323034 201324020 201325015 201325017 201327011 201327012  201327013 201327014 201327018 201327019 201328035 201329018 201329019  201329020 201329021 201330037 201330040 201330042 201330037 201330040  201330042 201332013 201333015 201333016 201335015 201335016 201335025  201335026 201335027 201338049 201338052 201338054 201338059 201342011  201345030 201345031 201349016 201349017 201349022 201349024 201350041  201350042 201350044 201350045 201350046 201351028 201402015 201402015  201402016 201402016 201402017 201402017 201405017 201405018 201405019  201405020 201405021 201405022 201405024 201406011 201406012 201406013  201406014 201406015 201406017 201407015 201407018 201407019 201407025  201409010 201409014 201410035 201411037 201412018 201413012 201414021  201414022 201414023 201414025 201414026 201414032 201415004 201415005  201415006 201415009 201416010 201417017 201417018 201417023 201418054  201418055 201418057 201418058 201418059 201419015 201420020 201421022  201423027 201423029 201424024 201424025 201428022 201433016 201433018  201433020 201434023 201436050 201438029 201438030 201440020 201440021  201441018 201442057 201442066 201445011 201445012 201445013 201448026  201449001 201450022 201451031 201451034 201451046 201452017 201452019  201452020 201502016 201503018 201503019 201503021 201505039 201505040  201505041 201505042 201506011 201507023 201507026 201510058 201511023  201511023 201511024 201511034 201511034</p>	
<ul style="list-style-type: none"> <li>• <i>Employee Benefit Organization (See Also 0501.09-00)</i></li> </ul>	501.03-01
<p>201203032 201313033 201351025 201428019 201428024</p>	
<ul style="list-style-type: none"> <li>• <i>Foundations</i></li> </ul>	501.03-02
<p>201335014 201335023 201411037 201436051</p>	
<ul style="list-style-type: none"> <li>• <i>Trusts</i></li> </ul>	501.03-03
<p>201219029 201237019 201306023 201317011 201335014 201447049 201451032  201451035</p>	
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i></li> </ul>	501.03-04
<p>201241010</p>	
<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
<p>201202038 201204019 201204020 201204021 201205011 201210041 201211026  201215011 201218041 201219025 201219028 201224033 201224036 201227006  201228042 201229001 201229010 201230025 201233018 201236033 201241011  201242014 201244021 201245021 201325014 201333014 201338052 201346012  201405023 201410035 201419016 201423026 201426028 201428021 201446025  201451036</p>	
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i></li> </ul>	501.03-07
<p>201217021</p>	

<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
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<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
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<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i></li> </ul>	501.03-14
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<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 201438032	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
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<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
201204020 201340021 201343028	
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201237020 201251022 201415003 201423030 201432037	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
201311030 201313032	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
201304011 201340021 201415007 201451036 201505042	
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
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<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024	
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i></li> </ul>	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
201213029 201214034 201413012	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025	

<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020</li> </ul>	501.04-01
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033</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 201424028 201449002</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 201508011</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 201420021 201425014 201430018 201446026 201451038 201502015 201509041</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 201411040 201424023 201425014 201432026</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i> 201327015</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• <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 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201213034 201213035</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i> 201430019</li> </ul>	501.07-04
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201219032 201306027</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015</li> </ul>	501.08-00

• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029	501.09-00
• <i>Permissible Benefits</i> 201451040	501.09-01
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• <i>Inurement</i> 201321040 201351026	501.09-03
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• Proof of Exemption 201235023	501.31-00

<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 201404012</li> </ul>	501.31-01
<ul style="list-style-type: none"> <li>• <i>Income Inures v. does Not Inure to Private Individual</i> 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 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026</li> </ul>	501.32-00
<ul style="list-style-type: none"> <li>• <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 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026</li> </ul>	501.32-01
<ul style="list-style-type: none"> <li>• <i>Private v. Public Interest Served</i> 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 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 201440021 201451043 201451045 201452018 201502017 201504017 201510058 201510059 201511026 201511026</li> </ul>	501.33-00
<ul style="list-style-type: none"> <li>• <i>Trustees Serve Private Interest</i> 201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045</li> </ul>	501.33-01
<ul style="list-style-type: none"> <li>• "Exclusively" Test 201221023 201228040 201237019 201303019 201303020 201306026 201322053 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024</li> </ul>	501.35-00
<ul style="list-style-type: none"> <li>• <i>Business Activities</i> 201234029 201250029 201310046 201314047 201329024 201330038 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058</li> </ul>	501.36-00

	<ul style="list-style-type: none"> <li>• <i>Section 501(c)(3) Organizations</i> 501.36-01  201204021 201205013 201210041 201233017 201234030 201236033 201242017  201247017 201250027 201302041 201305013 201309019 201311029 201314045  201314049 201330037 201330038 201330037 201330038 201403017 201403017  201405023 201414024 201428022 201428023 201510058</li> <li>• <i>Publishing Activities, Radio, Television, etc.</i> 501.36-03  201204021 201252025 201433020</li> <li>• <i>Fund Raising (See also 0512.06-00)</i> 501.36-04  201323037 201407020 201416010</li> <li>• <i>Legislative and Political Propaganda Activities</i> 501.38-00  201415007 201505042</li> <li>• <i>"Action" Organizations</i> 501.38-01  201415007 201430014 201505042</li> <li>• <i>Electing Expenditure Test</i> 501.38-02  201239012 201415007</li> </ul>
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	<ul style="list-style-type: none"> <li>• <i>Future Status of Organizations Denied Exemption</i> 503.03-00  201209007 201209008</li> </ul>
<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> 504.00-00
	<ul style="list-style-type: none"> <li>• <i>Denial of Exemption</i> 504.50-00  201205011 201205013 201217019 201446028 201510059</li> </ul>
<b>Section 507</b>	<b>Termination of Private Foundation Status</b> 507.00-00 201216045 201243015 201321024 201418060 201435016
	<ul style="list-style-type: none"> <li>• <i>Termination Under Section 507(a)(1)</i> 507.01-00  201230026 201417020 201417021 201427019</li> <li>• <i>Special Rules</i> 507.01-01  201345033 201345034</li> <li>• <i>Termination Under Section 507(b)(1)(B)</i> 507.04-00  201441018</li> <li>• <i>Liability of Transferee Organizations</i> 507.05-00  201243015 201244020 201321024 201321025</li> <li>• <i>Imposition of Tax</i> 507.06-00  201244020 201321024 201321025 201325018 201325019 201325020 201325021  201448026</li> <li>• <i>Aggregate Tax Benefit</i> 507.07-00  201244020 201321025</li> <li>• <i>Value of Assets</i> 507.09-00  201321024 201321025</li> </ul>
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	<ul style="list-style-type: none"> <li>• <i>New Organizations</i> 508.01-00  201446025</li> </ul>
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	201410006 201410007 201410008 201410009 201410010 201426014 201436008	
	201436009 201436010 201436011 201436012 201436013 201436014 201436015	
	201436016 201436017 201436018 201436019 201436020 201436021 201436022	
	201436023 201436024 201436025 201436026 201436027 201436028 201436029	
	201436030 201436031 201436032 201440008 201440009 201440010 201440011	
	201440012 201507008	
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	201510001 201510002 201510003 201510004 201510005 201510006 201510007	
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201314031 201322036 201326012 201328025 201341014 201444020 201444021  
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201507011	

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	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 201308008 201308009 201308022 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 201407004 201409001 201412003 201414007 201414010 201414013 201416004 201418004 201418008 201418015 201418036 201418044 201418045 201420001 201420002 201420005 201420013 201421003 201421004 201421005 201422006 201423013 201424003 201424021 201425003 201426001 201426009 201426010 201426011 201426021 201427007 201427017 201429008 201430011 201432001 201432006 201434016 201434018 201436035 201436042 201437009 201438015 201440018 201441013 201442014 201442047 201444008 201444009 201444010 201444011 201444012 201445001 201445003 201445004 201448005 201450014 201451001 201451016 201451017 201451019 201452014 201501007 201503004 201505008 201505016 201505034 201506009 201508002 201511014 201511014 201511016 201511016	
<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025	<b>1368.00-00</b>
	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004	<b>1381.00-00</b>
	• Certain Other Cooperatives 201228014	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002	<b>1382.00-00</b>
	• Patronage Dividends 201228035	1382.02-00



	• Exceptions 201407003	1382.04-00	
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>	
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004	<b>1402.00-00</b>	
	• Net Earnings From Self-Employment	1402.01-00	
	• <i>Limited Partners</i> 201436049	1402.01-03	
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00	
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006	<b>1441.00-00</b>	
	• Who must Withhold	1441.01-00	
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00	
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
	• Exemptions from Withholding	1441.03-00	
	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007 201507006	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201350007 201441010	1502.19-00	

<ul style="list-style-type: none"> <li>• Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008</li> </ul>	1502.21-00
<ul style="list-style-type: none"> <li>• Investment Adjustment 201213013 201214012 201339001 201411007 201430002</li> </ul>	1502.32-00
<ul style="list-style-type: none"> <li>• Earnings and Profits 201411007</li> </ul>	1502.33-00
<ul style="list-style-type: none"> <li>• Accumulated Earnings Tax on Separate Basis 201316008</li> </ul>	1502.47-00
<ul style="list-style-type: none"> <li>• Life and Non-Life 201210015 201213012</li> </ul>	1502.50-00
<ul style="list-style-type: none"> <li>• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003</li> </ul>	1502.75-00
<ul style="list-style-type: none"> <li>• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006</li> </ul>	1502.75-10
<ul style="list-style-type: none"> <li>• <i>Common Parent No Longer in Existence</i> 201250017 201326006</li> </ul>	1502.75-11
<ul style="list-style-type: none"> <li>• Taxable Year of Members of Group 201414015</li> </ul>	1502.76-00
<ul style="list-style-type: none"> <li>• <i>Income Allocation</i> 201235003</li> </ul>	1502.76-01
<ul style="list-style-type: none"> <li>• Separate Return Years 201251003 201324004</li> </ul>	1502.79-00
<ul style="list-style-type: none"> <li>• Consolidated Returns for Subsequent Years 201324004</li> </ul>	1502.89-00
<ul style="list-style-type: none"> <li>• Election to File Separate Returns</li> </ul>	1502.90-00
<ul style="list-style-type: none"> <li>• <i>Changes in Affiliated Groups</i> 201251003</li> </ul>	1502.90-01
<ul style="list-style-type: none"> <li>• Carryover and Carryback 201228005 201312019</li> </ul>	1502.92-00
<ul style="list-style-type: none"> <li>• Intercompany Transactions 201208034 201402001 201402001</li> </ul>	1502.93-00
<ul style="list-style-type: none"> <li>• Stock Transactions 201208034</li> </ul>	1502.94-00
<ul style="list-style-type: none"> <li>• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012</li> </ul>	1502.98-00

	• <i>Apportionment</i>	1502.98-05
	201207003 201414009	
	• <i>Limitation on Use of Credits and Net Capital Losses</i>	1502.98-08
	201435012	
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i>	1502.99-00
	201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	
	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006	
	• <i>Includible Corporation v. Not an Includible Corporation</i>	1504.02-00
	201213012 201214020 201251003 201429007 201433013	
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	201248002	
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i>	1504.02-02
	201248002	
<b>Section 1563</b>	<b>Definitions and Special Rules</b>	<b>1563.00-00</b>
	201405009	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201205001 201208005 201243006 201418017 201418031 201418032	
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	201410013 201418009 201421002	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	
	• <i>Interest v. No Interest at Time of Death</i>	2033.01-00
	201323007	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201223012 201238004	
	• <i>Inclusion of Certain Property in Gross Estate</i>	2035.01-00
	201323007 201342001	
	• <i>Coordination with Other Code Sections</i>	2035.06-00
	201327010	

<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b>	<b>2036.00-00</b>
	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010	
	• 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>	<b>2037.00-00</b>
	201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010	
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b>	<b>2038.00-00</b>
	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010	
	• 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>	<b>2040.00-00</b>
	201216005	
<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015	2041.02-00

	• General Power v. Not a General Power 201207001 201208003 201208004 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
<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 201450003	<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 De- duction)</b> 201243004 201338003 201431004 201431019 201447008	<b>2056.00-00</b>
	• Terminable Interests 201450002	2056.01-00
	• Qualified Terminable Interest Property 201303003 201410011 201426016 201447008	2056.07-00
	• <i>Effective Election</i> 201345006	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201406003 201429012	<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 201426016	<b>2207A.00-00</b>

<b>Section 2501</b>	<b>Imposition of Gift Tax (Imposed v. Not Imposed)</b>	<b>2501.00-00</b>
	201216010 201218003 201223012 201233008 201243001 201245007 201310002 201310003 201310004 201310005 201310006 201320009 201322025 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201412015 201417001 201417002 201418007 201419001 201422005 201426014 201430003 201430004 201430005 201430006 201430007 201432029 201435007 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201438010 201438011 201438012 201438013 201438016 201440008 201440009 201440010 201440011 201440012 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010	
	• Gift v. Not a Gift	2501.01-00
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003	
	• Transfers of Intangible Property By Non-Resident Not Citizens	2501.03-00
	201250001	
<b>Section 2503</b>	<b>Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)</b>	<b>2503.00-00</b>
	• Present v. Future Interests	2503.03-00
	201208026	
<b>Section 2511</b>	<b>Transfers in General (Gift v. Not a Gift)</b>	<b>2511.00-00</b>
	201206005 201243004 201244014 201334001 201422005 201440007 201507008	
	• Gifts Indirectly Made	2511.04-00
	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201403005	
<b>Section 2512</b>	<b>Valuation of Gifts</b>	<b>2512.00-00</b>
	201206005 201330033 201330033	
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b>	<b>2513.00-00</b>
	201240003 201240004	

<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b>	<b>2514.00-00</b>
	201210008 201310002 201310003 201310004 201310005 201310006 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008	
	• Power Created After October 21, 1942 201435007	2514.02-00
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b>	<b>2516.00-00</b>
	201206005	
<b>Section 2518</b>	<b>Disclaimers</b>	<b>2518.00-00</b>
	201208005 201245004	
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b>	<b>2519.00-00</b>
	201243004 201303003 201419001 201426016	
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b>	<b>2522.00-00</b>
	201321012 201323007	
	• 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 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i> 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003	2601.03-01
	• <i>Additions to Irrevocable Trusts</i> 201342001	2601.03-05

	• <i>Constructive Additions</i> 201250001 201418005 201425007	2601.03-08
	• <i>Transitional Rules</i> 201216010 201314017 201320009 201345005 201406008 201422011	2601.04-00
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i> 201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001	2601.04-01
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	• <i>Business Trusts</i> 201337012	7701.03-09
	• <i>Investment Trusts</i> 201226019	7701.03-10
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	• Domestic, Foreign Persons 201509035	7701.04-00
	• Fiduciary v. Agent 201302026	7701.05-00
	• Definition of Resident Alien	7701.21-00
	• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
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	• Taxable Mortgage Pools 201330008 201330008 201425001 201425010	7701.26-00
	• Substituted Basis Property	7701.29-00
	• <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019	7701.29-01
	• Foreign Estate or Trust 201245003	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009 201443015 201443015	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 201443015 201443015	<b>7702A.00-00</b>
<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 201411004 201414004 201417005 201418021	<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 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403004 201403008 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002	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>
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017	7805.04-01
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 201445002	<b>7871.00-00</b>
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b> 201426002	<b>7872.00-00</b>

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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• Section 42; Low-Income Housing Credit	9100.01-00
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• Section 59(e)	9100.02-00
201210011 201236013 201430012	
• <i>R and D Expenditures</i>	9100.02-03
201422015	
• <i>ITC Expenditures</i>	9100.02-04
201505015 201510036	
• <i>Development Expenditures</i>	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 201422008 201422015 201425002 201426020 201434017 201435001 201447010 201447018 201448003 201505002 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510027 201510031 201510032 201510033 201510034 201510035	
• Section 266; Carrying Charges	9100.05-00
201319008	
• Section 338(g); Election Under Section 1.338-1T(c)(1)	9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T	9100.07-00
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• Section 442; Accounting Periods	9100.09-00
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• Section 446	9100.10-00
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<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i></li> </ul>	9100.10-01
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<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
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<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad</li> </ul>	9100.17-00
201420015 201433009 201507016	
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return</li> </ul>	9100.19-00
201442018	
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
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<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>	9100.21-00
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- Other 9100.22-00
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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
  - 201202019 201343002
- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
  - 201249005 201250010 201310015 201329001 201329007 201329008 201329009
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• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
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<b>Section 9102</b>	<b>Administrative Procedure Act</b>	<b>9102.00-00</b>
	<ul style="list-style-type: none"> <li>• Revenue Procedures 9102.01-00</li> <li>201351023</li> </ul>	
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	<ul style="list-style-type: none"> <li>• Practice 9103.02-00</li> <li>201329015 201330035 201330035</li> </ul>	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties 9114.03-00</li> </ul>	

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	<ul style="list-style-type: none"> <li>• <i>China</i> 201438020</li> </ul>	9114.03-07
	<ul style="list-style-type: none"> <li>• <i>Cyprus</i> 201343019</li> </ul>	9114.03-08
	<ul style="list-style-type: none"> <li>• <i>Italy</i> 201212008</li> </ul>	9114.03-20
	<ul style="list-style-type: none"> <li>• <i>United Kingdom</i> 201231010</li> </ul>	9114.03-42
	<ul style="list-style-type: none"> <li>• <i>Israel</i> 201247013</li> </ul>	9114.03-44
<b>Section 9115</b>	<p><b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b> 201315022</p> <ul style="list-style-type: none"> <li>• Chapter XII (Family Farmer)</li> <li>• <i>Property of Estate (Section 1207)</i></li> </ul>	<p><b>9115.00-00</b></p> <p>9115.11-00</p> <p>9115.11-07</p>
<b>Section 9200</b>	<p><b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013</p>	<b>9200.00-00</b>
<b>Section 9999</b>	<p><b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016</p> <ul style="list-style-type: none"> <li>• Issues Related to Statutes Other Than Contained in Internal Revenue Code</li> <li>• Substance v. Form Issues Not Contained in Present List</li> </ul>	<p><b>9999.00-00</b></p> <p>9999.92-00</p> <p>9999.97-00</p>

• Not Able to Identify Under Present List

9999.98-00

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