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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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	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015	305.03-00
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	201211009 201213013 201214012 201351004 201412012 201429016 201435002	
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	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
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	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	
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	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 201524005 201535007 201537018	
	• 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 201516014 201528006 201535006 201535007 201537018 201538015 201542004	
	• 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
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	201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004	
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	201251006 201528016	
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	201308017 201308018 201308017 201308018	
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	201437013 201527003	
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	201305003 201352007 201445008	

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	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007	368.01-00
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	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01
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	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
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	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
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	• <i>Contributions to Capital</i> 201350006	382.12-01
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	201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	
	• <i>In General</i>	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	
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	201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046	

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	• 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 201514020 201521022 201521022 201521022 201521022 201521022 201524027 201535026 201539036 201543022	402.08-00
	• <i>Reorganization Payments</i> 201535025	402.08-03
	• <i>By a Surviving Spouse</i> 201523019 201523020	402.08-05
	• Tax on Lump Sum Distributions 201241019	402.09-00
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## • Rollover Contributions

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	• Distributions 201318033 201426034 201446030	408.06-00
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	• 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 201513006 201513007 201513008 201533013 201537026 201537027	412.06-00
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	• Certain Employee Contributions 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014	414.09-00
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	• <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003	453.06-06
	• Revocation of Elections 201232021 201332009 201440004 201503005	453.08-00
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	• <i>Alternative Basis Recovery</i> 201241001 201417006	453.09-01
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	• 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>
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	• Taxation of Designated Settlement Funds 201347019 201411027	468B.02-00
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	• <i>Closely Held C Corporation</i> 201411025	469.01-02
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	• <i>Definition of Activity</i> 201221012 201341030 201411025	469.03-03
	• Rules Determining Income or Loss 201348013	469.05-00
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	• Material Participation Defined 201317010	469.08-00
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	• Election 201208033 201342009	472.01-00
	• LIFO Conformity Requirement <b>201550031</b>	472.05-00
<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
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	• <i>Securities Held for Investment</i> 201423019	475.02-01
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	• Character of Gain or Loss 201432016	475.04-00
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<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 201407014 201410035 201411037 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008	<b>501.00-00</b>
	• Instrumentalities of U.S. 201503016 201503019 201509039	501.01-00
	• 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>• Employee Benefit Organization (See Also 0501.09-00)</li> </ul>	501.03-01
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<ul style="list-style-type: none"> <li>• Foundations</li> </ul>	501.03-02
<p>201335014 201335023 201411037 201436051 201513005 201514016 201541013</p>	
<ul style="list-style-type: none"> <li>• Trusts</li> </ul>	501.03-03
<p>201219029 201237019 201306023 201317011 201335014 201447049 201451032  201451035</p>	
<ul style="list-style-type: none"> <li>• Unincorporated Associations</li> </ul>	501.03-04
<p>201241010</p>	
<ul style="list-style-type: none"> <li>• Corporations</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 201521016 201521016 201521016 201521016 201521016 <b>201550043</b></p>	

• <i>Civil Rights Groups</i> 201217021	501.03-07
• <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 <b>201550043</b>	501.03-08
• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037	501.03-11
• <i>Libraries, Museums, etc.</i> 201221024 201517011	501.03-13
• <i>Literary Organizations</i> 201433020	501.03-14
• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032	501.03-15
• <i>Prevention of Cruelty Groups</i> 201337017	501.03-18
• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028	501.03-19
• <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020 201523022	501.03-20
• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201415003 201423030 201432037	501.03-22
• <i>Scientific Organizations</i> 201311030 201313032	501.03-24
• <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021 201415007 201451036 201505042	501.03-25
• <i>State Instrumentalities</i> 201411018	501.03-26
• <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 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525011 201525011 201525011 201525012 201525012 201525012 201525012 201526020 201526021 201526023 201541012 201543019	501.03-30
• <i>Cooperative Hospital Service Organizations</i> 201218016 201433018	501.03-32
• <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022	501.03-33

<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25)  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 201518018</li> </ul>	501.04-00
<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 201548020</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 201514019 201521017 201521017 201521017  201521017 201521017 201527045 201540017</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 201529010  201529010 201540017</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 201515035  201529011</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 201529011</li> </ul>	501.07-01



<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035</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 201515035 201517016 201517017</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>• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015</li> </ul>	501.08-00
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 201451040</li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201351026</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022</li> </ul>	501.10-00
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc. 201247019 201431031</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual Ditch or Irrigation Companies</i> 201246038</li> </ul>	501.12-01
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Cemetery Companies 201409009 201428011 201428029</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• Credit Unions 201416009 201447039</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organized to Finance Crop Operations 201333014</li> </ul>	501.16-00
<ul style="list-style-type: none"> <li>• Supplemental Unemployment Benefit Trusts 201406018 201411041</li> </ul>	501.17-00

• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017	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 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 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025	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 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012 201545029 201548025	501.32-01

<ul style="list-style-type: none"> <li>• Private v. Public Interest Served</li> </ul>	501.33-00
<p>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  201514011 201514013 201516066 201517019 201519033 201519035 201523021  201523022 201526021 201535019 201538025 201545029 201545030 201548021  201548025</p>	
<ul style="list-style-type: none"> <li>• Trustees Serve Private Interest</li> </ul>	501.33-01
<p>201226029 201228041 201236033 201315028 201350043 201414024 201451043  201451045</p>	
<ul style="list-style-type: none"> <li>• "Exclusively" Test</li> </ul>	501.35-00
<p>201221023 201228040 201237019 201303019 201303020 201306026 201322053  201334045 201340021 201345031 201345032 201405023 201407020 201414024  201415007 201431032 201433019 201452018 201505042 201511024 201511024  201523021 201529013 201538025 201540019 201545030</p>	
<ul style="list-style-type: none"> <li>• Business Activities</li> </ul>	501.36-00
<p>201234029 201250029 201310046 201314047 201329024 201330038 201330038  201334045 201404013 201405022 201405023 201407019 201428028 201431032  201433020 201510058 201514013 201525012 201525012 201525012 201525012  201545030</p>	
<ul style="list-style-type: none"> <li>• Section 501(c)(3) Organizations</li> </ul>	501.36-01
<p>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 201517008 201525011  201525011 201525011 201525011 201535019 201538025 201540016 201545031</p>	
<ul style="list-style-type: none"> <li>• Publishing Activities, Radio, Television, etc.</li> </ul>	501.36-03
<p>201204021 201252025 201433020 201526020</p>	
<ul style="list-style-type: none"> <li>• Fund Raising (See also 0512.06-00)</li> </ul>	501.36-04
<p>201323037 201407020 201416010</p>	
<ul style="list-style-type: none"> <li>• Legislative and Political Propaganda Activities</li> </ul>	501.38-00
<p>201415007 201505042</p>	
<ul style="list-style-type: none"> <li>• "Action" Organizations</li> </ul>	501.38-01
<p>201415007 201430014 201505042</p>	
<ul style="list-style-type: none"> <li>• Electing Expenditure Test</li> </ul>	501.38-02
<p>201239012 201415007</p>	
<p><b>Section 502</b></p>	
<ul style="list-style-type: none"> <li>• Feeder Organizations (Exempt v. Not Exempt)</li> </ul>	502.00-00
<p>201317011 201444043</p>	

<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013 201520013	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201216045 201243015 201321024 201418060 201435016 201513005 201514016	
	• Termination Under Section 507(a)(1)	507.01-00
	201230026 201417020 201417021 201427019	
	• <i>Special Rules</i>	507.01-01
	201345033 201345034	
	• Termination Under Section 507(b)(1)(B)	507.04-00
	201441018	
	• Liability of Transferee Organizations	507.05-00
	201243015 201244020 201321024 201321025	
	• Imposition of Tax	507.06-00
	201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026	
	• Aggregate Tax Benefit	507.07-00
	201244020 201321025	
	• Value of Assets	507.09-00
	201321024 201321025	
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations	508.01-00
	201446025	
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• Definitions	509.01-00
	201418067	
	• <i>Private Foundation</i>	509.01-01
	201306023	
	• <i>Support</i>	509.01-02
	201239011 201240036 201342011	
	• Exceptions to Private Foundation Status	509.02-00
	201335018 201417018	
	• <i>Publicly Supported Organizations</i>	509.02-01
	201445015 201507024	
	• <i>Supporting Organizations</i>	509.02-02
	201314044	
	• <i>Churches</i>	509.02-04
	201310045	
	• Continuation of Private Foundation Status	509.03-00
	201424025	

<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b>	<b>511.00-00</b>
	201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027	
	• 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>	<b>512.00-00</b>
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018	512.01-00
	• <i>Rents and Royalties</i> 201444043	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012	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
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	512.09-03
	• Modifications 201409009 201435017 201441018 201503018	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b>	<b>513.00-00</b>
	201219024 201219031 201250025 201251019 201320023 201322054 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017	
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b>	<b>514.00-00</b>
	201418061 201422027 201430017 201434024 201434026	
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026	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>	<b>521.00-00</b>
	201333014 201511020 201511020	

<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 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</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 201516047	<b>562.00-00</b>
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	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>
	• Taxable Transfers 201441014	597.06-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020	<b>611.00-00</b>
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201520004 201448020 201520004	611.02-04
<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
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	• Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006	1033.10-00
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	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008	1092.05-00
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	• Qualified Covered Call Options 201317009	1092.07-00
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<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001	<b>1202.00-00</b>
<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 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b> 201547004	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<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> 201322033	1256.07-05
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	• OID Election 201435004	1272.05-00
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b> 201229003 201502006 201502007	<b>1286.00-00</b>
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	• <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 201411001 201412006 201412010 201417009 201417010 201417011 201417012 201417013 201417014 201417015 201417016 201422002 201422003 201422019 201422021 201423002 201423004 201423008 201423015 201427002 201427003 201427004 201427005 201427006 201429002 201429002 201429003 201429004 201429011 201429021 201431021 201431022 201431023 201431024 201431025 201431026 201431027 201431028 201431029 201442004 201442005 201442006 201445006 201447022 201447024 201448004 201451020 201451021 201451022 201508008 201508009 201508010 201509028 201510040 201510041 201510042 201516062 201516063 201519022 201528008 201528009 201528036 201546010 201548018	
<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	201244003 201311014 201447003	
	• Characterization of Income	1296.02-00
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	201445005	
<b>Section 1297</b>	<b>Special Rules</b>	<b>1297.00-00</b>
	201322009 201515006	
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	• Engaged in Farm Business	1301.01-00
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	201247001 201247011	
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	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 201414006 201419009 201426004 201436039 201442016 201447007 201450012	
	• Small Business Corporation v. Not a Small Business Corporation	1361.01-00
	201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013	
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i>	1361.01-02
	201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004	
	• <i>Non-Resident Alien as Shareholder</i>	1361.01-03
	201312023 201545015	

• *More than One Class of Stock* 1361.01-04  
201207002 201214001 201218004 201234001 201236003 201309003 201314014  
201314031 201322036 201326012 201328025 201341014 201444020 201444021  
201506003 201518008 201528025 201538009

• *Certain Trusts Permitted as Shareholders* 1361.03-00  
201216034 201224013 201226019 201232003 201238017 201419009

• *Grantor Trusts* 1361.03-01  
201216025 201216034 201252007

• *Qualified Subchapter S Trusts* 1361.03-02  
201203011 201225005 201232003 201232027 201233014 201235008 201238017  
201301004 201302004 201302005 201302006 201313002 201322016 201327009  
201330012 201330012 201341003 201341009 201347014 201414006 201419009  
201436039 201447007 201528020 201545015 201549001

• *Electing Small Business Trusts* 1361.03-03  
201201006 201224013 201238017 201341003 201422006 201436006 201436007  
201511014 201511014 201545003 201545015 201545015 201546001 201549001  
201549002 201549003

• *Qualified Subchapter S Subsidiary* 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  
201426004 201442016 201442041 201444033 201444034 201444035 201444036  
201444037 201450012 201516042 201516043 201516044 201516045 201516046  
201527006 201531001 201536015 201540005 201544022 201549001 **201550003**  
**201550004**

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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  
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201251007 201252001 201301008 201301011 201306009 201308008 201310019  
201310035 201311005 201311017 201314030 201316012 201320008 201322006  
201322016 201322036 201324011 201328004 201328026 201328029 201330017  
201330018 201308008 201330017 201330018 201334030 201334031 201338012  
201340002 201343016 201345018 201346004 201405007 201414010 201416004  
201418008 201418044 201418045 201420002 201425003 201425008 201426011  
201429001 201431006 201437009 201442038 201442047 201443006 201443006  
201443014 201443014 201444007 201447009 201503004 201507011 201516029  
201516054 201519016 201527019 201537001 201538010 201539019 201544020  
201549017 **201550001**

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201205002 201206009 201217009 201226017 201227003 201233001 201233004  
201234011 201238006 201238007 201252001 201301008 201301011 201310019  
201311017 201314030 201322036 201328004 201338012 201346004 201348001  
201418044 201418045 201425008 201443006 201443006 201443014 201443014  
201451016 201451019 201515013 201516003 201516009 201519016 201528017  
201537001

• *Shareholder Consent* 1362.01-01  
201516009 201528017 201539019

• *Election After Termination* 1362.01-02  
201206009 201217009 201312023 201320012 **201550022**

<ul style="list-style-type: none"> <li>• <i>Late Elections</i></li> </ul>	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 201410018 201411005 201411013 201414011 201414012 201418036 201420001 201420003 201422020 201425008 201436004 201440018 201441011 201442010 201442038 201443006 201443006 201444014 201447009 201501006 201502004 201507021 201509026 201515021 201516027 201516053 201516054 201519007 201519009 201519013 201519025 201523006 201523010 201524019 201524023 201528019 201541007 201541007 <b>201550002</b> <b>201550022</b>	
<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	1362.02-00
201201006 201205002 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201252001 201306004 201306005 201320008 201337001 201345021 201418008 201420002 201432006 201434010 201434011 201434012 201434013 201434014 201443014 201443014 201444007 201450014 201508002 201523008 201526006 201538010	
<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002	
<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201541003	
<ul style="list-style-type: none"> <li>• S Termination Year</li> </ul>	1362.03-00
201507011	

	• Inadvertent Terminations	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 201225003 201225005 201226013 201227003 201228009 201228010 201228018 201228024 201228025 201232004 201232007 201232009 201232026 201232027 201232029 201234002 201234007 201234008 201235008 201236003 201238007 201238008 201238014 201238015 201238017 201239001 201240012 201240014 201242009 201243009 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 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 201515010 201515011 201515013 201516001 201516002 201516003 201516009 201516015 201516016 201516017 201516029 201519002 201519005 201519008 201519010 201519016 201519018 201523004 201523005 201523016 201524006 201524009 201525004 201525004 201525004 201525004 201525005 201525005 201525005 201525005 201525006 201525006 201525006 201525006 201525009 201525009 201525009 201525009 201527005 201527006 201527007 201527008 201527009 201527019 201528017 201528020 201528025 201528028 201528037 201530002 201530003 201530016 201531008 201532015 201533010 201536014 201537001 201538009 201538010 201539019 201541003 201541003 201542001 201544006 201544016 201545003 201545012 201545015 201546001 201546003 201546004 201548015 201549001 201549002 201549003 201549017 201549019 <b>201550001 201550014</b>	
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<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 Sta- tus 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 201515012 201524002 201524003 201524004 201529004 201536011 201545001	<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
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<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
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	• <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
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	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001	1502.13-00

• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
• <i>Excess Losses</i> 201350007 201441010	1502.19-00	
• <i>Consolidated Net Operating Loss Deduction</i> 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 201521007 201521007 201521007 201521007 201521007 201523011 201527038 201530015 201532004 201532030 201544021	1502.21-00	
• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 <b>201550028</b>	1502.32-00	
• <i>Earnings and Profits</i> 201411007	1502.33-00	
• <i>Accumulated Earnings Tax on Separate Basis</i> 201316008	1502.47-00	
• <i>Life and Non-Life</i> 201210015 201213012	1502.50-00	
• <i>Filing Requirements</i> 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 201514007 201524008 201527036 201529001 201533004 201541006 201541006 201542005 201548016 <b>201550033</b>	1502.75-00	
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006	1502.75-10	
• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11	
• <i>Taxable Year of Members of Group</i> 201520001 201520001 201414015 201520001	1502.76-00	
• <i>Income Allocation</i> 201235003 201542007	1502.76-01	
• <i>Common Parent Agent for Subsidiaries</i> 201522005	1502.77-00	
• <i>Separate Return Years</i> 201251003 201324004	1502.79-00	

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	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
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	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
<b>Section 1504</b>	<b>Definitions</b> 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	<b>1504.00-00</b>
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013	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>
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<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b> 201410013 201418009 201421002 201532002 201537010 <b>201550032</b>	<b>2010.00-00</b>
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<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b> 201224019 201230023 201418011	<b>2032A.00-00</b>



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	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	
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<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	
	• Inclusion of Certain Property in Gross Estate 201323007 201342001	2035.01-00
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<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 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005	
	• 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 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001	
<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 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005	

	• 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 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	<b>2041.00-00</b>
	• 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>
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	• <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 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b> 201528014 201536010	<b>2044.00-00</b>
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	• <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 201528014	<b>2056.00-00</b>
	• Terminable Interests 201450002	2056.01-00
	• Qualified Terminable Interest Property 201303003 201410011 201426016 201447008 201528014 201536002 201536010	2056.07-00

	• <i>Effective Election</i> 201345006	2056.07-01
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	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
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	• Gift v. Not a Gift 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 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201527032 201544005	2501.01-00
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	201208026 201442053	
	• Gift of Remainder	2511.11-00
	201407009 201440007	
	• Renunciation of Testate or Intestate Share	2511.18-00
	201228017 201334001 201403005 201403005 201540006	
<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>
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	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 <b>201550005 201550006 201550007</b> <b>201550008 201550009 201550010 201550011 201550012</b>	
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	201435007	
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	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	
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	201509002 201509003 201509004 201509005 201509006 201509007 201509008	
	201509009 201509010 201509011 201509012 201509013 201509014 201509015	
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	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	
	201515002 201515003 201515004 201515005 201516008 201516019 201516020	
	201516022 201516023 201516036 201521002 201521002 201521002 201521002	
	201521002 201521003 201521003 201521003 201521003 201521003 201521004	
	201521004 201521004 201521004 201521004 201525001 201525001 201525001	
	201525001 201527011 201528029 201530008 201530009 201530010 201530011	
	201530012 201530013 201531003 201531004 201531005 201531006 201532008	
	201532009 201532010 201532011 201532012 201532013 201543006	
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	201345027 201345028 201407008 201417001 201417002 201418017 201418031	
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	201416001 201516028 201516036 201527032	
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	• Time and Manner of Allocation 201252003 201252004 201314018 201316001 201316002 201320004	2632.01-00
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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  
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201340019 201343027 201345035 201348016 201404014 201409011 201410036  
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201447044 201447045 201447046 201447047 201447048 201448029 201448030  
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201507036 201507037 201507038 201508012 201508013 201508014 201508015  
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201516070 201516071 201516072 201516073 201516074 201516075 201516076  
201516077 201516078 201516079 201517020 201517021 201517022 201517023  
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201539034 201539035 201540018 201541011 201541011 201543020 201545032  
201548022 201548023 201549030 **201550045 201550046 201550047 201550048**

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• Associations v. Corporations

7701.01-00

201208020 201328003 201441014 201441015 201446019 201514003 201527039  
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• Partnerships v. Associations

7701.02-00

201221015 201312033 201338041 201441015

	• <i>Joint Ventures</i> 201305006 201323015	7701.02-02
	• Association v. Trust 201230014 201240009 201241003 201516024 201523017 201527004 201532023	7701.03-00
	• <i>Liquidating Trusts</i> 201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024	7701.03-06
	• <i>Ordinary Trusts</i> 201245003 201538006 201538007 201538008	7701.03-08
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	• Definition of Resident Alien	7701.21-00
	• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
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<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>	<b>7704.00-00</b>
	201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013	
	• 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 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013	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>
	201517026 201517027	
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023	7805.01-01
	• 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>	<b>7871.00-00</b>
	201445002	
	• Charitable Purposes 201525014 201525014 201525014 201525014	7871.01-00
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b>	<b>7872.00-00</b>
	201426002	

**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  
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- *R and D Expenditures* 9100.02-03  
 201422015 **201550016**
- *ITC Expenditures* 9100.02-04  
 201505015 201510036
- *Development Expenditures* 9100.02-05  
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- Section 146; Volume Cap 9100.03-00  
 201528005

<ul style="list-style-type: none"> <li>• Section 168; MACRS  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 201516021 201519026 201528018 201528030 201535013 201536003  201537005 201537006 201537017 201538003 201541001 201541001 201544014  201548005 201548007 201548008 201548009 <b>201550029</b></li> </ul>	9100.04-00
<ul style="list-style-type: none"> <li>• Section 266; Carrying Charges  201319008</li> </ul>	9100.05-00
<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1)  201206005 201206010 201214018 201246021 201317008 201338011 201412012  201438018 201503007 201510037 201534007</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T  201429016 201435002 201437005 201530017</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods  201224024 201305009 201311019 201311020 201312026 201347017 201436044  201438007 201447021 201452004 201524001 201535005 201537013</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446  201224016 201224017 201303002 201311012 201318007 201343006 201343007  201343008 201343009 201344003 201451010 201507007 201516026 201528031  201532007 201534006 <b>201550018</b></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 201409004 201423018 201426023 201451010  201507007 201516026 201528031 201532007 <b>201550018</b></li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election  201208033 201232012 201232013 201233005 201317006 201333001 201342009  201405006 201448017</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 201410014  201410019 201410020 201410021 201410022 201410023 201410024 201410025  201410026 201426012 201433010 201436045 201438008 201440003 201442003  201443011 201448002 201505003 201506001 201506002 201508003 201510024  201514002 201519023 201523007 201525008 201525008 201525008 201525008  201528027 201530004 201532001 201532014 201532019 201532020 201543002  201544007 201544008 201544009 201548012</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 911; Citizens or Residents of the United States Living Abroad  201420015 201433009 201507016 201539018</li> </ul>	9100.17-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return  201442018</li> </ul>	9100.19-00



<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return  201249007 201251008 201319005 201323010 201332002 201336007 201338017  201338025 201341008 201347011 201407012 201411016 201507003 201514007  201524008 201527036 201533004 201541006 201541006 201542005 201548016  <b>201550033</b></li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation  201431011</li> </ul>	9100.21-00
<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 201308003 201308006  201308007 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 201411008  201411011 201412004 201412009 201413001 201414009 201418013 201418016  201418020 201418033 201418034 201418038 201418040 201418041 201418042  201418043 201421010 201421011 201421012 201421013 201423003 201424001  201424015 201425005 201425006 201426024 201429010 201429020 201431005  201431008 201431009 201431010 201431012 201431013 201431014 201431015  201431016 201433003 201433004 201434001 201434002 201435004 201435012  201436002 201436041 201438004 201438019 201440019 201441007 201441012  201442013 201442016 201443003 201443003 201443009 201443009 201444015  201444018 201447003 201448001 201451012 201451023 201451026 201451029  201502001 201502002 201502005 201503008 201505028 201506006 201507006  201511012 201511012 201515008 201516013 201516052 201519004 201519011  201519020 201521007 201521007 201521007 201521007 201521007 201521010  201521010 201521010 201521010 201521010 201521011 201521011 201521011  201521011 201521011 201523011 201527037 201527038 201528002 201528003  201529001 201530015 201532004 201532005 201532030 201533003 201535001  201535002 201535014 201536001 201536004 201536008 201537009 201539006  201540001 201540002 201542007 201543005 201543007 201543009 201544010  201544011 201544021 201545013 201545014 201546011 201548014 <b>201550028</b></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 201521008 201521008  201521008 201521008 201521008</li> </ul>	9100.29-00

• 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>
	• Revenue Procedures 201351023	9102.01-00
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	• Practice 201329015 201330035 201330035	9103.02-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b>	<b>9200.00-00</b>
	201347013	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• <i>Freedom of Information Act</i> 201515028	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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