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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.

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

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

Department of the Treasury
Internal Revenue Service

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	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011	305.03-00
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	201237017 201418025 201511020 201511020	
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	201418025	
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	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
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	201211009 201213013 201214012 201351004 201412012 201429016 201435002	
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	201214018 201412012	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201338011 201437005 201438018 201503007 201510037 201530017 201534007	
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	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	
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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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	201224006 201242007 201306006 201326014 201333007 201506008 201601001	
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	201212001 201506008 201531014	
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	201506008 201552026	
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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 201601001	
	• 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	

	• <i>Split-Off</i>	355.01-01
	201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001	
	• <i>Split-Up</i>	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 201531014 201535007 201542004 201551009	
	• <i>Five-Year Requirement</i>	355.03-01
	201251006 201528016	
	• Business Purpose	355.04-00
	201308017 201308018 201308017 201308018	
	• Control	355.05-00
	201437013 201527003	
	• <i>Distribution of Control</i>	355.05-01
	201437013	
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	201305003 201352007 201445008	
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	201249011 201250021 201324009 201505007 201601009	
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	201230008 201348006 201431002 201542004	
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	201411006 201437007	
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	201228033 201409003 201504007 201511001 201511001 201516014 201542004	
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	201423010 201440014	
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	201228033 201409003 201511001 201511001 201537004 201601001	

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	<ul style="list-style-type: none"> • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013 	362.01-00
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	<ul style="list-style-type: none"> • 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 • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a) • <i>Anti-Abuse Rule</i> 201530020 • 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 	367.01-00 367.03-00 367.03-01 367.03-13 367.06-00 367.06-07 367.30-00 367.40-00 367.40-02
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	<ul style="list-style-type: none"> • 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 • Stock for Stock (Type "B") 201249011 201250021 201324009 • <i>Liquidation Distribution</i> 201418039 201418046 • Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007 • <i>Substantially All the Property</i> 201247009 	368.01-00 368.02-00 368.02-02 368.03-00 368.03-01

<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	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 201512001 201524005 201528006 201531014 201537018	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	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"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
<ul style="list-style-type: none"> • <i>Business Enterprise Continuity</i> 	368.08-06
201247009 201314028 201413003	
<ul style="list-style-type: none"> • <i>Historic Business Assets</i> 	368.08-07
201224006	
<ul style="list-style-type: none"> • <i>Transfers to Controlled Corporations</i> 	368.08-08
201214013 201224006 201234009 201240016 201424007	
<ul style="list-style-type: none"> • Plan of Reorganization 	368.09-00
201411002	
<ul style="list-style-type: none"> • <i>Several Steps</i> 	368.09-01
201252014 201411002	
<ul style="list-style-type: none"> • Liquidation v. Reorganization 	368.12-00
201505012	
<ul style="list-style-type: none"> • Transactions Involving Two or More Investment Companies 	368.13-00
201247009	
<ul style="list-style-type: none"> • Transfer by Corporation in Title 11 Case (Type "G") 	368.14-00
201208036 201230020 201523001	
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<ul style="list-style-type: none"> • Method of Accounting 	381.04-00
201237012 201343012	

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	• Ownership Change 201350006	382.07-00
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	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
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	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
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	201205022 201234036 201238031 201242019 201242020 201338028	
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	• <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 201527042 201532036 201601012	401.29-00
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	• 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 201527042	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 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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	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00

	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201538020	403.04-00
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<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 201514009 201514010 201514011 201514012 201514014 201514015 201515034 201516066 201517009 201517010 201517012 201517013 201517014 201518021 201519032 201519033 201522006 201524026 201526018 201526019 201526022 201534014 201534015 201534016 201534020 201538026 201538027 201539032 201539033 201548024 201550044 201552031 201552034 201601014</p>	
<ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 	501.03-01
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<ul style="list-style-type: none"> • <i>Foundations</i> 	501.03-02
<p>201335014 201335023 201411037 201436051 201513005 201514016 201541013</p>	
<ul style="list-style-type: none"> • <i>Trusts</i> 	501.03-03
<p>201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035</p>	
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 	501.03-04
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<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 201550043</p>	

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• <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 201550043	501.03-08
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• <i>State Instrumentalities</i> 201411018	501.03-26
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<ul style="list-style-type: none"> • 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 201552032 	501.04-00
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 	501.04-01
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033 	501.04-02
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 	501.04-03
<ul style="list-style-type: none"> • <i>Community</i> 201338053 	501.04-06
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 201548020 	501.04-07
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 201217022 201311031 	501.05-00
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 	501.05-01
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 	501.06-00
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 	501.06-01
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 201327015 	501.06-02
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 	501.06-03
<ul style="list-style-type: none"> • <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029 201418056 201428009 201429028 201434022 201442058 201445027 201448021 201448022 201450023 201451030 201451039 201501015 201511024 201511024 201515035 201529011 201551010 	501.07-00
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<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 	501.07-06
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<ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201351026 	501.09-03
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<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 201247019 201431031 	501.12-00
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<ul style="list-style-type: none"> • 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 	501.15-00
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<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 	501.17-00

<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 	501.19-00
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<ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 201218016 	501.27-00
<ul style="list-style-type: none"> • Control of Corporation 201224031 201224034 201247017 201428029 201433017 	501.30-00
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<ul style="list-style-type: none"> • <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"> • Private v. Public Interest Served 	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 201601014</p>	
<ul style="list-style-type: none"> • Trustees Serve Private Interest 	501.33-01
<p>201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045</p>	
<ul style="list-style-type: none"> • "Exclusively" Test 	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>	
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<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	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 201601014</p>	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
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<ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 	501.36-04
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	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012	
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<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	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"> • <i>S Termination Year</i> 	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 201550001 201550014 201601002	
Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025	1368.00-00
	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86) 201202014 201219003 201314008 201348007	1374.00-00

Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	1381.00-00
	• Certain Other Cooperatives 201228014	1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004	1382.00-00
	• Patronage Dividends 201228035	1382.02-00
	• Exceptions 201407003	1382.04-00
Section 1388	Definitions; Special Rules 201234018	1388.00-00
Section 1402	Definitions 201402004 201402004	1402.00-00
	• 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
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006	1441.00-00
	• 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
Section 1461	Liability for Withheld Tax 201503013	1461.00-00
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007	1501.00-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Con- solidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	1502.00-00
	• 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 201601010	1502.21-00	
• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028	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 201550033 201601007	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 201552025	1502.77-00	
• <i>Separate Return Years</i> 201251003 201324004	1502.79-00	

	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
	• Election to File Separate Returns	1502.90-00
	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• Carryover and Carryback 201228005 201312019	1502.92-00
	• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
	• 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
Section 1504	Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007	1504.00-00
	• 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
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Section 2001	Imposition and Rate of Tax 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	2001.00-00
Section 2010	Unified Credit Against Estate Tax 201410013 201418009 201421002 201532002 201537010 201550032	2010.00-00
Section 2032	Alternate Valuation 201216013 201216037 201236002 201431017 201441001 201451025 201503003	2032.00-00
Section 2032A	Valuation of Farm Real Property 201224019 201230023 201418011	2032A.00-00

Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003	
	• Interest v. No Interest at Time of Death 201323007	2033.01-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	201223012 201238004	
	• Inclusion of Certain Property in Gross Estate 201323007 201342001	2035.01-00
	• Coordination with Other Code Sections 201327010	2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)	2036.00-00
	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
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	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	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	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
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 201216005	2040.00-00
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	• 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
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	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
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Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201528014 201536010	2044.00-00
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	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 201243004 201338003 201431004 201431019 201447008 201528014	2056.00-00
	• 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
	• <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
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible) 201243012 201406003 201429012 201516055	2056A.00-00
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Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property 201243004 201303003 201426016 201536010	2207A.00-00
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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
	• Transfers of Intangible Property By Non-Resident Not Citizens 201250001	2501.03-00
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Section 2511	Transfers in General (Gift v. Not a Gift)	2511.00-00
	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010	
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201403005 201540006	2511.18-00
Section 2512	Valuation of Gifts	2512.00-00
	201206005 201330033 201330033	
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)	2513.00-00
	201240003 201240004 201523003	
Section 2514	Powers of Appointment (Transfer v. Not a Transfer)	2514.00-00
	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 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012	
	• Power Created After October 21, 1942 201435007	2514.02-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax)	2516.00-00
	201206005	
Section 2518	Disclaimers	2518.00-00
	201208005 201245004 201516056	
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• <i>Acceptance of Benefits</i> 201516056	2518.01-02
	• <i>Joint Property</i> 201516056	2518.01-03
	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates	2519.00-00
	201243004 201303003 201419001 201426016 201528014 201536010	

Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible)	2522.00-00
	201321012 201323007	
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i>	2522.02-03
	201249002	
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	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i>	2523.06-01
	201233011	
Section 2601	Tax On Generation Skipping Transfers	2601.00-00
	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	
	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	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201205001 201207001 201208003 201208004 201208006 201208031 201209001	
	201209002 201210001 201210002 201243006 201320009 201345004 201345026	
	201345027 201345028 201407008 201417001 201417002 201418017 201418031	
	201418032 201432005 201433006 201434004 201434005 201436003 201528024	
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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate)	9200.00-00
	201347013	
Section 9999	Miscellaneous Issues	9999.00-00
	201213025 201310032 201319019 201333009 201421021 201432018 201504016	
	• 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

9999.98-00

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