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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.

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| | 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 | |
| | • Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020 | 305.01-00 |
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| | • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 | 332.01-00 |
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| | • <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 | 337.16-02 |
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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 201612012 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 201603005 201603006 201603020 | |
| | • 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 201612012 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 201603005 201603006 201603020 201605016 201607003 201613008 201614017 | |
| | • 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 | |
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| | 201402002 201402002 201418018 201423012 | |
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| | 201233016 | |
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| | 201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 | |
| | • Five-Year Requirement | 355.03-01 |
| | 201251006 201528016 | |
| | • Business Purpose | 355.04-00 |
| | 201308017 201308018 201308017 201308018 | |
| | • Control | 355.05-00 |
| | 201437013 201527003 | |

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| | • <i>Distribution of Control</i> 201437013 201605016 | 355.05-01 |
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| | 201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001 | |
| | • 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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| | • <i>Liquidation Distribution</i> 201418039 201418046 | 368.02-02 |
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| | • Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010 | 368.05-00 |

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| | • 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 201611015 | |
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| | • <i>Related party Acquisitions</i> | 368.08-03 |
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| | 201247009 | |
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| | 201237012 201343012 | |
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| | 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009 201549010 | |
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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 |
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| | 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 | |
| | • 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 201618014 201618014 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 201524027 201535026 201539036 201543022 201622040 | 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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| | 201230030 | |
| | • Non-Forfeitable Rights 201345036 201451062 201501026 | 403.03-00 |
| | • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201538020 | 403.04-00 |
| | • Rollover Amounts 201212023 201224043 201323040 201419021 201524027 | 403.05-00 |
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| | 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039 | |
| Section 404A | Deduction for Certain Foreign Deferred Compensation Plans | 404A.00-00 |
| | 201540015 | |

Section 408

Individual Retirement Accounts

408.00-00

201208039 201612001 201618011 201618011 201405032 201405033 201405034
201423043 201431038 201439006 201451065 201611022

- Exclusive Benefit of Individual or His Beneficiary
201225020

408.01-00

• Rollover Contributions

201203034 201204024 201205021 201206023 201206025 201206026 201207013
 201208040 201208041 201209022 201209023 201210046 201211032 201211033
 201212021 201212022 201215016 201216049 201216050 201218025 201218026
 201218027 201218040 201219035 201219039 201221035 201221036 201221037
 201224047 201225021 201225022 201225023 201226034 201226035 201227009
 201227010 201227011 201228044 201228046 201228047 201229013 201229014
 201230027 201230028 201230032 201231019 201231020 201233024 201233025
 201234031 201234033 201235026 201235027 201235028 201235030 201236034
 201236036 201236037 201236038 201236039 201237025 201237026 201237027
 201237028 201238029 201240031 201240033 201240034 201240035 201241014
 201241015 201241016 201242021 201242022 201242023 201242025 201243018
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 201316027 201316028 201317021 201317022 201317023 201317024 201318029
 201318032 201319034 201322049 201322052 201323041 201324021 201324022
 201324023 201324024 201324026 201327020 201327021 201328036 201330046
 201520014 201520014 201612001 201612016 201612017 201618015 201618015
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 201334046 201336021 201336022 201336023 201338056 201338057 201338058
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 201412019 201412020 201412021 201415013 201415014 201416012 201416013
 201416014 201417028 201418064 201418065 201418066 201419022 201420024
 201420025 201420027 201421028 201421029 201421030 201422032 201423036
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 201423044 201424029 201425020 201425021 201425022 201425023 201425024
 201426031 201426033 201427025 201427026 201427027 201427028 201427029
 201428012 201428013 201428015 201428016 201428018 201429032 201429033
 201429034 201429035 201429036 201430020 201430022 201430026 201430027
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 201437028 201437029 201437030 201437031 201437032 201437033 201439004
 201439005 201440024 201440026 201440028 201440029 201440030 201440031
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 201447059 201447060 201449008 201449009 201449010 201450034 201450035
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| | 201526027 201527050 201528042 201529017 201529018 201530024 201530025 201531024 201532038 201532039 201532041 201533024 201533025 201533026 201535027 201535028 201535029 201537032 201537033 201538028 201542008 201542009 201542010 201542011 201543021 201545033 201545034 201545035 201546013 201547010 201547011 201547012 201548026 201548027 201550049 201602012 201602013 201603044 201603045 201603046 201606032 201610024 201611021 201611023 201611024 201611025 201611026 201611027 201611028 201611029 201615023 201615023 201615024 201615024 201615025 201615025 201616013 201617014 201617015 201617016 201617017 201617018 201619015 201620020 201620020 201622036 201622037 201622038 201622039 | |
| | • Distributions 201318033 201426034 201446030 | 408.06-00 |
| | • Prohibited Transactions 201437023 | 408.07-00 |
| | • Tax Treatment of Accounts and Annuities 201430021 201547009 | 408.08-00 |
| Section 408A | Roth IRA | 408A.00-00 |
| | 201219035 201219036 201219037 201230029 201242018 201320022 201612001 201404016 201404018 201442071 201446036 201448034 201449012 201449013 201506015 201511022 201511045 | |
| Section 409 | Qualifications for Tax Credit Employee Stock Ownership Plans | 409.00-00 |
| | • Tax Credit Employee Stock Ownership Plan Defined | 409.01-00 |
| | • <i>Definition of Employer Securities</i> 201511039 201511039 201538021 | 409.01-09 |
| Section 410 | Minimum Participation Standards | 410.00-00 |
| | • Eligibility | 410.02-00 |
| | • <i>Discrimination as to Coverage</i> 201615013 201615013 | 410.02-01 |
| Section 411 | Minimum Vesting Standards | 411.00-00 |
| | • Vesting of Employer Contributions | 411.02-00 |
| | • <i>Suspensions</i> 201531021 | 411.02-05 |
| | • Accrued Benefit Requirements 201617006 | 411.03-00 |
| Section 412 | Minimum Funding Standards | 412.00-00 |
| | 201205020 201208042 201221038 201221039 201238030 201330030 201330030 201427030 201428017 201437021 201511040 201511040 201511041 201511041 201525019 201525019 201525019 201525019 201619016 | |
| | • 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 |
| Section 414 | Definitions and Special Rules | 414.00-00 |
| | 201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 | |

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|---------------------|---|-------------------|
| | • Church Plan | 414.08-00 |
| | 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072 201505048 201505049 201505050 201505051 201537025 201538023 201538024 201543012 201551004 | |
| | • Certain Employee Contributions | 414.09-00 |
| | 201305021 201340026 201351030 201417025 201425026 201443035 201443036 201509069 201529009 201532036 201540014 201601013 201606029 | |
| | • Separate Lines of Business and Operating Units | 414.18-00 |
| | 201552002 | |
| Section 415 | Limitations on Benefits and Contributions Under Qualified Plans | 415.00-00 |
| | 201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 | |
| | • Limitation for Defined Benefit Plans | 415.01-00 |
| | 201527042 | |
| | • <i>Qualified Participant</i> | 415.01-05 |
| | 201347028 | |
| | • Limitation for Defined Contribution Plans | 415.02-00 |
| | • <i>Participant's Compensation</i> | 415.02-02 |
| | 201511039 201511039 | |
| | • <i>Stock Ownership Plans</i> | 415.02-05 |
| | 201424030 | |
| | • Qualified Governmental Excess Benefit Plans | 415.12-00 |
| | 201537024 201539030 201546012 | |
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| | 201424004 201440022 201441019 201442064 201442065 201501014 | |
| | • Aggregation Rules | 419.13-00 |
| | 201225019 | |
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| | 201424004 201440022 201442064 201442065 201501014 | |
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| | 201511044 201511044 | |
| Section 424 | Definitions and Special Rules | 424.00-00 |
| | • Disposition | 424.02-00 |
| | 201519031 | |
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| | 201505014 | |
| Section 444 | Election of Taxable Year Other Than Required Year | 444.00-00 |
| | • Termination of Election | 444.04-00 |
| | 201302022 | |
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| | 201228035 201350033 201403015 201403015 201503011 201504011 201614037 | |
| | • Clearly v. Not Clearly Reflecting Income | 446.01-00 |
| | 201504011 201547004 | |

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| | • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012 | 446.04-00 |
| | • <i>Correction of Method or Error</i> 201442049 201442050 201442051 | 446.04-01 |
| | • <i>Consent Needed</i> 201442050 201442051 | 446.04-03 |
| | • <i>Computing Depreciation</i> 201410029 | 446.04-13 |
| | • <i>Change in Method of Accounting for Depreciation</i> 201436048 | 446.04-17 |
| | • Change of Methods; Inventory | 446.19-00 |
| | • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013 | 446.19-06 |
| | • Notional Principal Contracts 201411032 | 446.21-00 |
| Section 451 | General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received) 201203013 201321023 201607026 | 451.00-00 |
| | • Indeterminate Income 201607026 | 451.05-00 |
| | • Tax Refunds 201231011 | 451.08-00 |
| | • Prepaid and Advance Income 201619009 | 451.13-00 |
| | • <i>Goods (1.451-5)</i> 201610017 | 451.13-04 |
| | • Constructive Receipt 201321023 201327002 | 451.14-00 |
| | • <i>Payments to Third Person</i> 201321023 | 451.14-03 |
| | • Accrual Method 201321023 | 451.19-00 |
| Section 453 | Installment Method (Available v. Not Available) 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003 | 453.00-00 |
| | • Disposition of Obligations 201248006 201248007 201248008 | 453.05-00 |
| | • Timely v. Untimely Elections 201530001 201616004 | 453.06-00 |
| | • <i>Election Out</i> 201524010 201524011 201524012 201524013 201530001 201540003 | 453.06-06 |
| | • Revocation of Elections 201232021 201332009 201440004 201503005 | 453.08-00 |
| | • Contingent Payment Sales 201241001 | 453.09-00 |
| | • <i>Alternative Basis Recovery</i> 201241001 201417006 | 453.09-01 |

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| | • Definitions | 453.10-00 |
| | • <i>Installment Method</i> 201348007 | 453.10-02 |
| | • Dealer Dispositions | 453.13-00 |
| | • <i>Exceptions to Dealer Dispositions</i> 201622007 | 453.13-01 |
| | • Gross Profit Ration Calculation 201203017 | 453.16-00 |
| Section 453A | Special Rules for Non Dealers of Real Property | 453A.00-00 |
| | • Interest on Deferred Tax Liability 201221021 | 453A.03-00 |
| Section 457 | Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations 201228043 201351001 201434003 201508001 201545010 | 457.00-00 |
| | • Year of Inclusion in Gross Income 201211001 | 457.01-00 |
| | • Eligible Deferred Compensation Plan Defined 201211001 | 457.05-00 |
| | • Special Rules 201508001 | 457.09-00 |
| | • <i>Nonelective Deferred Compensation</i> 201447002 | 457.09-06 |
| | • <i>Length of Service Award Plans</i> 201508001 | 457.09-08 |
| Section 460 | Special Rules for Long-Term Contracts | 460.00-00 |
| | • Allocation of Costs to Contract (See Also 451 and 446) | 460.03-00 |
| | • <i>Construction/Real Estate ISP - Percentage of Completion Method of Accounting - Timing of Cost Recognition</i> 201537022 | 460.03-09 |
| Section 461 | General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid) 201237012 201322023 201323006 201343012 201442048 201603024 201610006 | 461.00-00 |
| | • Accrual Method 201246029 | 461.01-00 |
| | • <i>Expenditure For Asset Having Long Useful Life</i> 201311021 | 461.01-06 |
| | • Incurred Liabilities | 461.06-00 |
| | • <i>Accrual Basis</i> 201223015 201311021 | 461.06-01 |
| Section 465 | Deductions Limited to Amount at Risk | 465.00-00 |
| | • Amounts Considered at Risk | 465.01-00 |
| | • <i>Borrowed Amounts</i> 201606027 | 465.01-01 |
| | • <i>Amounts Protected Against Loss</i> 201308028 201308028 | 465.01-02 |
| | • Activities to Which Section Applies 201501012 | 465.02-00 |

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| | • Exclusions | 465.04-00 |
| | • <i>Real Property</i> 201606027 | 465.04-01 |
| Section 467 | Certain Payments for the Use of Property or Services | 467.00-00 |
| | • In General 201549027 | 467.01-00 |
| Section 468 | Special Rules for Mining and Solid Waste Reclamation and Closing Costs | 468.00-00 |
| | • Mining (See Also 613.03-06 et seq) 201311011 | 468.01-00 |
| Section 468A | Special Rules for Decommissioning Cost | 468A.00-00 |
| | 201612003 | |
| | • In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030 | 468A.01-00 |
| | • Ruling Amount 201221011 | 468A.04-00 |
| | • <i>Revised Schedules</i> 201244007 201245011 201246009 201246010 201246011 201250006 201250007 201331003 201331004 201334002 201334003 201334004 201334035 201336015 201347009 201347010 201515014 201521005 201521005 201521005 201521005 201521005 201540007 201541005 201541005 201542006 201545019 201546007 201546008 201547001 201547002 201550019 201550020 201550021 201616003 201616005 | 468A.04-02 |
| | • Time When Payments Deemed Made 201450011 | 468A.07-00 |
| Section 468B | Special Rules For Designated Settlement Funds | 468B.00-00 |
| | 201208036 201347019 201411027 | |
| | • In General 201447005 201450019 | 468B.01-00 |
| | • Taxation of Designated Settlement Funds 201347019 201411027 | 468B.02-00 |
| | • Other Funds 201322026 | 468B.06-00 |
| | • Clarification Of Taxation of Certain Funds 201208036 201347019 201411027 | 468B.07-00 |
| Section 469 | Passive Activity Losses and Credits Limited | 469.00-00 |
| | 201244017 201312041 201324018 201411025 201427016 201515032 | |
| | • Disallowed Loss and Credit | 469.01-00 |
| | • <i>Closely Held C Corporation</i> 201411025 | 469.01-02 |
| | • Passive Activity Defined 201341030 | 469.03-00 |
| | • <i>Definition of Activity</i> 201221012 201341030 201411025 | 469.03-03 |
| | • Rules Determining Income or Loss 201348013 | 469.05-00 |

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| | • Disposition of Entire Interest in Passive Activity 201415002 201428008 | 469.07-00 |
| | • Material Participation Defined 201317010 | 469.08-00 |
| | • Other Definitions and Rules 201348013 | 469.10-00 |
| | • Real Property Business 201321021 201427016 201504010 | 469.14-00 |
| Section 471 | General Rule for Inventories 201504011 | 471.00-00 |
| Section 472 | Last-In, First-Out Inventories | 472.00-00 |
| | • Election 201208033 201342009 | 472.01-00 |
| | • LIFO Conformity Requirement 201550031 | 472.05-00 |
| Section 475 | Mark to Market Accounting Method for Dealers in Securities 201238025 201423019 201507019 | 475.00-00 |
| | • Treatment of Securities Marked to Market 201314042 | 475.01-00 |
| | • Exceptions to Mark to Market Treatment | 475.02-00 |
| | • <i>Securities Held for Investment</i> 201423019 | 475.02-01 |
| | • <i>Identification Requirements</i> 201432016 | 475.02-04 |
| | • Character of Gain or Loss 201432016 | 475.04-00 |
| | • Definitions 201238025 201529006 | 475.05-00 |
| | • Securities Traders 201239004 201423019 201432016 | 475.08-00 |
| Section 481 | Adjustments Required by Changes in Method of Accounting 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004 | 481.00-00 |
| | • Pre-1954 Adjustments | 481.02-00 |
| | • <i>Involuntary</i> 201231004 201442049 | 481.02-02 |
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| | • Payments to Which Section Applies | 483.02-00 |
| | • <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003 | 483.02-01 |

Section 501

Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)

501.00-00

201204019 201210044 201216040 201217018 201217019 201218041 201219024
201219025 201221023 201224033 201224036 201229001 201229010 201230025
201232036 201233017 201234030 201236032 201242014 201242015 201242017
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201338052 201340020 201347022 201350044 201407014 201410035 201411037
201411037 201415008 201415010 201417017 201419015 201424024 201429027
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201451033 201505040 201505041 201505042 201507026 201517008 201614040
201620011 201620011

• Instrumentalities of U.S.

501.01-00

201503016 201503019 201509039

• Title-Holding Company

501.02-00

201309014 201552033 201617011

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| <ul style="list-style-type: none"> • Religious, Charitable, etc., Institutions and Community Chest | 501.03-00 |
| 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 201618013 201618013 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 201603032 201603035 201603036 201603037 201603038 201603039 201603040 201603041 201603042 201608016 201609006 201609007 201611019 201615015 201615015 201615022 201615022 201620012 201620012 201620013 201620013 201620015 201620015 | |
| <ul style="list-style-type: none"> • Employee Benefit Organization (See Also 0501.09-00) | 501.03-01 |
| 201203032 201313033 201351025 201428019 201428024 | |
| <ul style="list-style-type: none"> • Foundations | 501.03-02 |
| 201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001 | |
| <ul style="list-style-type: none"> • Trusts | 501.03-03 |
| 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 | |
| <ul style="list-style-type: none"> • Unincorporated Associations | 501.03-04 |
| 201241010 | |

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| <ul style="list-style-type: none"> • <i>Corporations</i> 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 201615018 201615018 201622035 | 501.03-05 |
| <ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 201217021 | 501.03-07 |
| <ul style="list-style-type: none"> • <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 201608016 201619010 | 501.03-08 |
| <ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 | 501.03-11 |
| <ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 201221024 201517011 | 501.03-13 |
| <ul style="list-style-type: none"> • <i>Literary Organizations</i> 201433020 | 501.03-14 |
| <ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032 | 501.03-15 |
| <ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 201337017 | 501.03-18 |
| <ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 | 501.03-19 |
| <ul style="list-style-type: none"> • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020 201523022 | 501.03-20 |
| <ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201415003 201423030 201432037 | 501.03-22 |
| <ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201311030 201313032 | 501.03-24 |
| <ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201340021 201415007 201451036 201505042 | 501.03-25 |
| <ul style="list-style-type: none"> • <i>State Instrumentalities</i> 201411018 | 501.03-26 |
| <ul style="list-style-type: none"> • <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 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 | 501.03-30 |
| <ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 | 501.03-32 |

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| <ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 | 501.03-33 |
| <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 201615014 201615014 | 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 201615014 201615014 | 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 201604019 | 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 201617010 | 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 201605020 201622033 | 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 201612014 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 201605021 201615019 201615019 201615021 201615021 | 501.07-00 |

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| <ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019 | 501.07-01 |
| <ul style="list-style-type: none"> • <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035 | 501.07-02 |
| <ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 | 501.07-03 |
| <ul style="list-style-type: none"> • <i>Automobile Clubs</i> 201430019 | 501.07-04 |
| <ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 | 501.07-05 |
| <ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 | 501.07-06 |
| <ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 | 501.08-00 |
| <ul style="list-style-type: none"> • 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 201605015 | 501.09-00 |
| <ul style="list-style-type: none"> • <i>Permissible Benefits</i> 201451040 201605015 | 501.09-01 |
| <ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 | 501.09-02 |
| <ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201351026 201605015 | 501.09-03 |
| <ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 | 501.09-04 |
| <ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014 | 501.10-00 |
| <ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 201247019 201431031 | 501.12-00 |
| <ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 | 501.12-01 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 | 501.12-02 |
| <ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 | 501.12-03 |
| <ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 | 501.13-00 |
| <ul style="list-style-type: none"> • Credit Unions 201416009 201447039 | 501.14-00 |
| <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 201609008 201613016 | 501.15-00 |
| <ul style="list-style-type: none"> • Organized to Finance Crop Operations 201333014 | 501.16-00 |

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| • Supplemental Unemployment Benefit Trusts 201406018 201411041 | 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 201604018 201614038 201617011 201620011 201620011 | 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 201614038 | 501.32-01 |

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| <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 201610025 201614038 201617011</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 201617011</p> | |
| <ul style="list-style-type: none"> • Business Activities | 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 201601014 201617011</p> | |
| <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 201617012</p> | |
| <ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. | 501.36-03 |
| <p>201204021 201252025 201433020 201526020</p> | |
| <ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) | 501.36-04 |
| <p>201323037 201407020 201416010</p> | |
| <ul style="list-style-type: none"> • Legislative and Political Propaganda Activities | 501.38-00 |
| <p>201415007 201505042</p> | |
| <ul style="list-style-type: none"> • "Action" Organizations | 501.38-01 |
| <p>201415007 201430014 201505042</p> | |
| <ul style="list-style-type: none"> • Electing Expenditure Test | 501.38-02 |
| <p>201239012 201415007</p> | |
| <p>Section 502</p> | |
| <ul style="list-style-type: none"> • Feeder Organizations (Exempt v. Not Exempt) | 502.00-00 |
| <p>201317011 201444043</p> | |

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| Section 503 | Requirements for Exemption (Exempt v. Not Exempt) | 503.00-00 |
| | 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 | |
| | • Future Status of Organizations Denied Exemption | 503.03-00 |
| | 201209007 201209008 201520013 201520013 | |
| Section 504 | Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities | 504.00-00 |
| | • Denial of Exemption | 504.50-00 |
| | 201205011 201205013 201217019 201446028 201510059 | |
| Section 507 | Termination of Private Foundation Status | 507.00-00 |
| | 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 201603033 201603034 201606030 | |
| | • Aggregate Tax Benefit | 507.07-00 |
| | 201244020 201321025 201603033 201603034 | |
| | • Substantial Contributor | 507.08-00 |
| | 201609001 | |
| | • Value of Assets | 507.09-00 |
| | 201321024 201321025 | |
| Section 508 | Special Rules With Respect to Section 501 (c)(3) Organizations | 508.00-00 |
| | • New Organizations | 508.01-00 |
| | 201446025 | |
| Section 509 | Private Foundation Defined | 509.00-00 |
| | • 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 201620016 201620016 | |
| | • <i>Supporting Organizations</i> | 509.02-02 |
| | 201314044 | |
| | • <i>Churches</i> | 509.02-04 |
| | 201310045 | |

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| | • Continuation of Private Foundation Status 201424025 | 509.03-00 |
| Section 511 | Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable) 201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 | 511.00-00 |
| | • Organizations Subject to Tax 201406019 | 511.01-00 |
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| | • Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 | 954.02-00 |
| | • <i>Sale or Exchange of Property</i> 201201016 | 954.02-05 |
| | • <i>Commodities Transactions</i> 201330006 201330006 | 954.02-06 |
| | • <i>Nonfunctional Currency Transactions</i> 201226011 201241002 | 954.02-07 |
| | • Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033 | 954.03-00 |
| Section 956 | Investment of Earnings in U.S. Property 201420017 201436047 201446020 201521006 201521006 201521006 | 956.00-00 |
| | • U.S. Property Defined 201516064 | 956.03-00 |
| | • Pledges and Guarantees 201203010 201436047 | 956.05-00 |
| Section 982 | Admissibility of Documentation Maintained in Foreign Countries 201333013 | 982.00-00 |
| Section 987 | Branch Transactions | 987.00-00 |
| | • Remittances (Definition) 201321007 | 987.03-00 |
| Section 988 | Treatment of Certain Foreign Currency Transactions 201619004 | 988.00-00 |

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| Section 992 | Requirements of a Domestic International Sales Corporation 201433003 | 992.00-00 |
| | <ul style="list-style-type: none"> • Definition of DISC 992.01-00 • <i>Capitalization</i> 992.01-03 201444018 • Election 992.02-00 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201618007 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201521010 201521010 201521010 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 | |
| Section 1001 | Determination of Amount of and Recognition of Gain or Loss 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201443004 201516008 201516020 201516022 201516023 201525001 201525001 201525001 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 | 1001.00-00 |
| | <ul style="list-style-type: none"> • Amount Realized 1001.02-00 201221004 201525010 201525010 201525010 201525010 • <i>Property Differing Materially</i> 1001.02-07 201443004 201443004 201516022 201516023 | |
| Section 1011 | Adjusted Basis for Determining Gain or Loss 201418007 | 1011.00-00 |
| Section 1012 | Basis of Property--Costs 201617002 | 1012.00-00 |
| Section 1014 | Basis of Property Acquired From a Decedent 201245006 201544002 | 1014.00-00 |
| Section 1015 | Basis of Property Acquired by Gift or Transfer in Trust 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201525001 201525001 201525001 201604001 | 1015.00-00 |
| Section 1031 | Exchange of Property Held for Productive Use or Investment 201234018 201242003 201302009 201313024 201411036 201416006 | 1031.00-00 |
| | <ul style="list-style-type: none"> • Property Held For Productive Use or Investment 1031.01-00 201601011 201605017 • Like Kind Property 1031.02-00 201216007 201238027 201531009 201532021 • Deferred Exchanges 1031.05-00 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 • Multi-Party Exchanges 1031.06-00 201252018 201332010 | |

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| | • Exchanges Not Solely In Kind 201325011 | 1031.07-00 |
| Section 1032 | Exchange of Stock for Property (Recognition v. Nonrecognition) 201249011 201250021 201324009 | 1032.00-00 |
| Section 1033 | Involuntary Conversion 201333010 201333011 | 1033.00-00 |
| | • General Rule 201609003 | 1033.01-00 |
| | • Definition of Involuntary Conversion Events 201252010 201609003 | 1033.02-00 |
| | • Property Similar or Related in Service or Use 201609003 | 1033.03-00 |
| | • Special Rule for Outdoor Advertising Displays 201450004 | 1033.07-00 |
| | • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006 | 1033.10-00 |
| Section 1035 | Exchanges of Insurance Policies 201304003 201330016 201330016 | 1035.00-00 |
| Section 1041 | Transfers of Property Between Spouses or Incident to Divorce 201206005 | 1041.00-00 |
| Section 1042 | Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives | 1042.00-00 |
| | • Nonrecognition of Gain 201435014 | 1042.01-00 |
| Section 1060 | Special Allocation Rules for Certain Asset Acquisitions 201501011 | 1060.00-00 |
| Section 1092 | Straddles 201515001 201543008 | 1092.00-00 |
| | • Special Rule for Identified Straddles 201241005 201515001 | 1092.02-00 |
| | • <i>Defined</i> 201515001 | 1092.02-01 |
| | • Mixed Straddles 201543008 201615001 201615001 | 1092.05-00 |
| | • <i>Mixed Straddle Account</i> 201327007 201516010 | 1092.05-02 |
| | • Straddle Defined 201310027 | 1092.06-00 |
| | • Qualified Covered Call Options 201317009 | 1092.07-00 |
| | • Definitions and Special Rules 201241005 | 1092.08-00 |
| Section 1202 | 50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 | 1202.00-00 |
| Section 1221 | Capital Asset v. Not a Capital Asset 201203003 201208038 201209014 | 1221.00-00 |

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| Section 1223 | Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001 | 1223.00-00 |
| Section 1234 | Option to Buy or Sell 201547004 • Gain or Loss of Purchaser 201214021 • Sale v. Option 201547004 | 1234.00-00 1234.01-00 1234.03-00 |
| Section 1248 | Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations 201423006 201426008 | 1248.00-00 |
| Section 1250 | Gain From Dispositions of Certain Depreciable Realty • Section 1250 Property 201243003 • Exceptions and Limitations • <i>Gifts</i> 201318003 | 1250.00-00 1250.01-00 1250.04-00 1250.04-01 |
| Section 1253 | Transfers of Franchises, Trademarks, and Trade Names 201322020 | 1253.00-00 |
| Section 1256 | Section 1256 Contracts Marked to Market • Definitions • <i>Qualified Board or Exchange</i> 201322033 | 1256.00-00 1256.07-00 1256.07-05 |
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| Section 1272 | Current Inclusion in Income of Original Issue Discount • OID Election 201435004 | 1272.00-00 1272.05-00 |
| Section 1275 | Other Definitions & Special Rules • Integration 201614010 | 1275.00-00 1275.08-00 |
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| Section 1295 | Qualified Electing Fund • Time For Making Election 201228021 201249014 | 1295.00-00 1295.02-00 |

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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 201604002 201622028 201622029 201622030 | |
| Section 1296 | Passive Foreign Investment Company 201244003 201311014 201447003 | 1296.00-00 |
| | • Characterization of Income | 1296.02-00 |
| | • <i>Application of Income Look-Through Rules</i> 201445005 | 1296.02-02 |
| Section 1297 | Special Rules 201322009 201515006 | 1297.00-00 |
| Section 1301 | Averaging of Farm Income | 1301.00-00 |
| | • Engaged in Farm Business 201435006 | 1301.01-00 |
| Section 1311 | Correction of Error 201208027 201313027 | 1311.00-00 |
| Section 1313 | Definitions | 1313.00-00 |
| | • Determination v. No Determination 201247001 201247011 201622032 | 1313.01-00 |
| Section 1341 | Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031 | 1341.00-00 |
| Section 1361 | Definitions | 1361.00-00 |
| | 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201618003 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604010 201608007 201610012 201614002 201614003 201614019 | |
| | • Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201608007 | 1361.01-00 |
| | • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 | 1361.01-02 |
| | • <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 | 1361.01-03 |

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| <ul style="list-style-type: none"> • <i>More than One Class of Stock</i> | 1361.01-04 |
| 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 | |
| <ul style="list-style-type: none"> • <i>Certain Trusts Permitted as Shareholders</i> | 1361.03-00 |
| 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604010 | |
| <ul style="list-style-type: none"> • <i>Grantor Trusts</i> | 1361.03-01 |
| 201216025 201216034 201252007 | |
| <ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> | 1361.03-02 |
| 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201618003 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 | |
| <ul style="list-style-type: none"> • <i>Electing Small Business Trusts</i> | 1361.03-03 |
| 201201006 201224013 201238017 201341003 201422006 201436006 201436007 201511014 201511014 201545003 201545015 201545015 201546001 201549001 201549002 201549003 | |
| <ul style="list-style-type: none"> • <i>Qualified Subchapter S Subsidiary</i> | 1361.05-00 |
| 201208011 201208022 201211009 201216015 201216027 201225006 201233003 201237015 201238019 201238020 201238021 201238022 201238023 201238024 201242006 201243007 201243008 201247007 201301003 201306009 201306020 201310022 201314003 201320011 201325008 201326014 201328019 201337004 201426004 201442016 201442041 201444033 201444034 201444035 201444036 201444037 201450012 201516042 201516043 201516044 201516045 201516046 201527006 201531001 201536015 201540005 201544022 201549001 201550003 201550004 201604011 201608002 | |

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| <p>Election by Small Business Corporation</p> | 1362.00-00 |
| 201201006 201205002 201205006 201206009 201206011 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 201219014 201226001 201226013 201226017 201227003 201228003 201232005 201238006 201238014 201238015 201239001 201242009 201243009 201246008 201247012 201248013 201250011 201251007 201252001 201301008 201301011 201306009 201308008 201310019 201310035 201311005 201311017 201314030 201316012 201320008 201322006 201322016 201322036 201324011 201328004 201328026 201328029 201330017 201330018 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 201603015 201604005 201604006 201608007 201610005 201614025 | |
| <ul style="list-style-type: none"> • <i>Eligible v. Ineligible</i> | 1362.01-00 |
| 201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443006 201443014 201443014 201451016 201451019 201515013 201516003 201516009 201519016 201528017 201537001 201608007 201611010 | |
| <ul style="list-style-type: none"> • <i>Shareholder Consent</i> | 1362.01-01 |
| 201516009 201528017 201539019 201610005 | |

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| <ul style="list-style-type: none"> • <i>Election After Termination</i> | 1362.01-02 |
| 201206009 201217009 201312023 201320012 201550022 | |
| <ul style="list-style-type: none"> • <i>Late Elections</i> | 1362.01-03 |
| 201201006 201202016 201203009 201203011 201204007 201207004 201208015 201208016 201208018 201208024 201210010 201210016 201210024 201210025 201213003 201213009 201213020 201214008 201214011 201214017 201215001 201216016 201216028 201216030 201217007 201217016 201219008 201219014 201221007 201223008 201224004 201224026 201225001 201226001 201226016 201226017 201227003 201227004 201228001 201228003 201228006 201228022 201228027 201228028 201230015 201230016 201233001 201233002 201233004 201233012 201234003 201234010 201234011 201234014 201234019 201234022 201235004 201236004 201236009 201236018 201237009 201237016 201238006 201238007 201238008 201243002 201246001 201246019 201247007 201248013 201249006 201249009 201250011 201251010 201252013 201301002 201301008 201301012 201302013 201307002 201310017 201310019 201310021 201310035 201311015 201311017 201314030 201314031 201314034 201314036 201314040 201314041 201315010 201320010 201321008 201321009 201321016 201322028 201324001 201324007 201324012 201325001 201328001 201335006 201335009 201335011 201336003 201337002 201338006 201338008 201338012 201338015 201340002 201341003 201341010 201341016 201341019 201343010 201343018 201346004 201349007 201351008 201403001 201403001 201403003 201403003 201403010 201403010 201406006 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 201550002 201550022 201603001 201604006 201611010 201614025 | |
| <ul style="list-style-type: none"> • <i>Termination of Election</i> | 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"> • <i>Ceases to be Small Business Corporation</i> | 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"> • <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
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 201615003 201616001 201617001 201620007 201620007 **201622015**

Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

201327009 201333008 201429025

Section 1367

Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders

1367.00-00

201237017 201421015 201440013

Section 1368

Distributions

1368.00-00

201207002 201216027 201328025

• Accumulated Adjustments Account

1368.01-00

201421015 201440013 201446021

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| Section 1374 | Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status 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 • Certain Other Cooperatives 201228014 | 1381.00-00 1381.02-00 |
| Section 1382 | Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 • Patronage Dividends 201228035 • Exceptions 201407003 | 1382.00-00 1382.02-00 1382.04-00 |
| Section 1385 | Amounts Includible in Patron's Gross Income 201604008 | 1385.00-00 |
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| Section 1441 | Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 • Who must Withhold • <i>Liability of Withholding Agent</i> 201428007 • Income Subject to Withholding v. Not Subject to Withholding • <i>Sale or Exchange of Capital Assets</i> 201343020 • Exemptions from Withholding • <i>Effectively Connected Income</i> 201428007 | 1441.00-00 1441.01-00 <i>1441.01-02</i> 1441.02-00 <i>1441.02-03</i> 1441.03-00 <i>1441.03-01</i> |
| 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 Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043 | 1502.00-00 |

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| • Overall Foreign Loss Recapture Rules 201452002 | 1502.08-00 | |
| • Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 | 1502.13-00 | |
| • <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 | 1502.13-01 | |
| • Stock, Bonds, and Other Obligations of Members 201208034 | 1502.14-00 | R |
| • Limitation on Built-in Losses 201232011 | 1502.15-00 | |
| • Excess Losses 201350007 201441010 | 1502.19-00 | |
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| • Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 | 1502.32-00 | |
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| • Accumulated Earnings Tax on Separate Basis 201316008 | 1502.47-00 | |
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| • Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 | 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 | |
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| | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002 | 1504.02-01 |
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| | • Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004 | 2041.02-00 |
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Section 9100

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• Section 42; Low-Income Housing Credit

9100.01-00

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| • Section 59(e) 201210011 201236013 201430012 | 9100.02-00 |
| • <i>R and D Expenditures</i> 201422015 201550016 | 9100.02-03 |
| • <i>ITC Expenditures</i> 201505015 201510036 | 9100.02-04 |
| • <i>Development Expenditures</i> 201240011 201403011 201403011 | 9100.02-05 |
| • Section 146; Volume Cap 201528005 201615008 201615008 | 9100.03-00 |
| • 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 201550029 201552004 201603019 201606005 201609002 | 9100.04-00 |
| • Section 266; Carrying Charges 201319008 201607005 | 9100.05-00 |
| • Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 201412012 201438018 201503007 201510037 201534007 201611016 | 9100.06-00 |
| • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017 | 9100.07-00 |
| • Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201606007 201606008 | 9100.09-00 |
| • Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018 | 9100.10-00 |
| • <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 201550018 | 9100.10-01 |
| • Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 | 9100.11-00 |
| • Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 | 9100.12-00 |

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| <ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property | 9100.15-00 |
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| <ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad | 9100.17-00 |
| 201420015 201433009 201507016 201539018 | |
| <ul style="list-style-type: none"> • Extension of Time For Filing Return | 9100.19-00 |
| 201442018 | |
| <ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return | 9100.20-00 |
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| <ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation | 9100.21-00 |
| 201431011 | |

• Other

9100.22-00

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the
Tax Year Even Though Not Paid Until Subsequent Year
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9100.26-00

• Regulation Section 1.337(d); Loss on Stock of Subsidiary

9100.29-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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| Section 9102 | Administrative Procedure Act | 9102.00-00 |
| | <ul style="list-style-type: none"> • Revenue Procedures 201351023 | 9102.01-00 |
| Section 9103 | Attorneys | 9103.00-00 |
| | <ul style="list-style-type: none"> • Practice 201329015 201330035 201330035 | 9103.02-00 |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | <ul style="list-style-type: none"> • 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 | |
| Section 9115 | (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) | 9115.00-00 |
| | <ul style="list-style-type: none"> 201315022 • 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 |
| | <ul style="list-style-type: none"> 201347013 | |
| Section 9832 | Definitions for Chapter 100 | 9832.00-00 |
| | <ul style="list-style-type: none"> 201618010 201618010 201610021 201616008 | |
| Section 9999 | Miscellaneous Issues | 9999.00-00 |
| | <ul style="list-style-type: none"> 201213025 201310032 201319019 201333009 201421021 201432018 201504016 | |

- Issues Related to Statutes Other Than Contained in Internal Revenue Code 9999.92-00
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- *Freedom of Information Act* 9999.92-01
201515028
- Substance v. Form Issues Not Contained in Present List 9999.97-00
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• Not Able to Identify Under Present List

9999.98-00

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