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Section 6110 Index

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

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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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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	• Carryback and Carryover	172.01-00
	201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	
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	201605018	
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	201612013 201447006	
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	• Section 179 Property 201234024	179.01-00
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	• <i>Oil and Gas Wells (See Also 291.02-01 et seq.)</i> 201240011 201248014 201248015 201403011 201403011	263.02-01
	• Permanent Improvements 201213023	263.03-00
	• Leases	263.08-00
	• <i>Acquisition Costs</i> 201442021 201528012 201549020 201624021	263.08-04
	• Acquisition of Property, Intangibles 201543014 201614037	263.13-00
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	• Constructive Dividend 201350001	301.07-00
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	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
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	• Stock Dividends	305.01-00
	201304002 201404005 201446013 201447019 201516047 201537020	
	• Distributions in Lieu of Money	305.03-00
	201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	
	• Disproportionate Distributions	305.04-00
	201213011 201404005 201446013 201537020 201604008 201604008 201717005	
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	201604008 201604008	
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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>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
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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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	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00

	• Purchase from Related Corporation 201203004 201702035	338.09-00
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<ul style="list-style-type: none"> • 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 201634010 201634010 201634010 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 201626017 201634010 201637013 201651010 201706005	
<ul style="list-style-type: none"> • 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 201625012 201625013	
<ul style="list-style-type: none"> • Split-Up 	355.01-02
201402002 201402002 201418018 201423012	
<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 	355.02-00
201233016 201625012 201625013	
<ul style="list-style-type: none"> • Active Business 	355.03-00
201219003 201251006 201634010 201634010 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005	
<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
201251006 201528016 201624004 201633009 201643008 201706005	
<ul style="list-style-type: none"> • Business Purpose 	355.04-00
201308017 201308018 201308017 201308018	
<ul style="list-style-type: none"> • Control 	355.05-00
201437013 201527003	
<ul style="list-style-type: none"> • Distribution of Control 	355.05-01
201437013 201605016 201703012	
<ul style="list-style-type: none"> • Continuity of Interest 	355.07-00
201644018	
<ul style="list-style-type: none"> • Distributions Within a Consolidated Group 	355.09-00
201305003 201352007 201445008	
<ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 	355.10-00
201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001	

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	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
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	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004 201601001 201627001 201703012	361.02-02
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	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
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	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014	367.40-02
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	• Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013	368.01-00
	• Stock for Stock (Type "B") 201249011 201250021 201324009 201603020	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02
	• Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	368.03-00
	• <i>Substantially All the Property</i> 201247009	368.03-01
	• Assets for Control of Transferee (Type "D") 201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 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 201603020 201607003 201613008 201637013	368.04-00
	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010	368.05-00
	• Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020 201611015 201635001 201638004	368.06-00
	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00

	• <i>Related party Acquisitions</i> 201214013	368.08-03
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	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• <i>Plan of Reorganization</i> 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• <i>Liquidation v. Reorganization</i> 201505012	368.12-00
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	• <i>Method of Accounting</i> 201237012 201343012	381.04-00
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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>Definitions and Special Rules</i> 201215007 201403007 201403007	382.11-00
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	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
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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
201634025 201634025 201634025 201646006 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
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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
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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 201623011 201626025 201627002
201631012 201631013 201635006 201637016 201637017 201640022 201640023
201640025 201641023 201641024 201645014 201645015 201645016 201647008
201647008 201647009 201647009 201647010 201647010 201648018 201648019
201649014 201649015 201702039 201702040 201706018 201706021 201706022
201710029 201710030 201710031 201710031 201710032 201710032 201710034
201710035 201710035 201711014 201714030 201715002 201715004 201716047
201716052 201717041 201717042 201717043 201717044 **201718037**

• Employee Benefit Organization (See Also 0501.09-00)

501.03-01

201203032 201313033 201351025 201428019 201428024

• Foundations

501.03-02

201335014 201335023 201411037 201436051 201513005 201514016 201541013
201603033 201606030 201609001

<ul style="list-style-type: none"> • <i>Trusts</i> 	501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031	
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 	501.03-04
201241010	
<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
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 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201521016 201521016 201521016 201521016 201550043 201615018 201615018 201622035 201643025 201702042 201712014 201717048 201718038	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
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 201621016 201644019 201717048	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
201433020	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 	501.03-17
201712015	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
201337017	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> • <i>Research Organizations</i> 	501.03-21
201701022	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032 201701022 201717048	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
201304011 201632022 201340021 201415007 201451036 201505042 201716048	
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 	501.03-26
201411018	

<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 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 201604018 201610026 201615016 201615016 201615017 201615017 201617012 201619010 201619010 201648020 201649016 201710033 201710033 201712017 201718039	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
201218016 201433018	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
201213029 201214034 201413012 201531022	
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 	501.04-00
201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201511025 201518018 201552032 201615014 201615014 201640021 201641026 201642037 201710032 201710034 201710034	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
201321033 201321035 201321036 201321038 201323027 201323032 201443020	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
201406019 201451033	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	501.04-03
201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014	
<ul style="list-style-type: none"> • <i>Community</i> 	501.04-06
201338053	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044	
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
201217022 201311031 201646007	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
201205011 201205015 201233018 201327015 201508011 201640024 201716049	
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201338047 201347023 201349019 201349021 201405025 201406020 201420021 201425014 201430018 201446026 201451038 201502015 201509041 201514019 201521017 201521017 201521017 201521017 201521017 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040	

<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 	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 201621017 	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 201634026 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 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020 	501.07-00
<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 201629009 	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 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020 	501.07-05
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 	501.07-06
<ul style="list-style-type: none"> • <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 	501.08-00
<ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 	501.09-00
<ul style="list-style-type: none"> • <i>Permissible Benefits</i> 201451040 201605015 201703014 	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 201634029 201634029 201634029 201351026 201605015 201625004 201625018 	501.09-03
<ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 	501.09-04

• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014	501.10-00
• Local Benevolent Life Insurance Associations, etc. 201247019 201431031	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201525013 201525013 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• 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 201652028	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019	501.29-00
• 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 201701020 201649016 201710035 201710036 201710036	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01

• Income Inures v. does Not Inure to Private Individual 501.32-00
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 201701021 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 201604018 201614038 201617011 201620011 201620011 201631014
201636046 201637017 201714031

• Distribution of Assets to Private Individuals 501.32-01
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
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201502017 201504017 201511026 201511026 201519035 201525012 201525012
201525012 201525012 201545029 201548025 201614038 201636046 201640019
201640022

• Private v. Public Interest Served 501.33-00
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
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201252025 201252026 201302040 201302041 201303017 201303019 201303020
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201313032 201313033 201313034 201314045 201314046 201314047 201314048
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201632020 201701020 201701022 201308032 201330043 201331007 201331008
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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 201631014 201636046 201640019 201640022 201641026 201641027
201643026 201648020 201651016 201714030 201714031 **201718036**

• Trustees Serve Private Interest 501.33-01
201226029 201228041 201236033 201315028 201350043 201414024 201451043
201451045 201652029

	• "Exclusively" Test	501.35-00
	201221023 201228040 201237019 201303019 201303020 201306026 201322053 201632021 201701020 201334045 201340021 201345031 201345032 201405023 201407020 201414024 201415007 201431032 201433019 201452018 201505042 201511024 201511024 201523021 201529013 201538025 201540019 201545030 201617011 201702042 201712015 201718038	
	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201525012 201525012 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201330037 201330038 201403017 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201525011 201525011 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201710033 201712017 201717048	
	• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201710033	
	• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• <i>"Action" Organizations</i>	501.38-01
	201415007 201430014 201505042	
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012 201415007	
Section 502	Feeder Organizations (Exempt v. Not Exempt)	502.00-00
	201317011 201444043	
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 201714002 201714003	
	• 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 201243015 201244020 201321024 201321025	507.05-00
	• Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030	507.06-00
	• Aggregate Tax Benefit 201244020 201321025 201603033 201603034	507.07-00
	• Substantial Contributor 201609001	507.08-00
	• Value of Assets 201321024 201321025	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	• New Organizations 201446025	508.01-00
Section 509	Private Foundation Defined	509.00-00
	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023	509.01-01
	• <i>Support</i> 201239011 201240036 201342011 201711014	509.01-02
	• Exceptions to Private Foundation Status 201335018 201417018	509.02-00
	• <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201620016	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
	• <i>Churches</i> 201310045	509.02-04
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	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201604011 201608007	1361.01-00
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Section 1362

Election by Small Business Corporation

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• *Late Elections*

1362.01-03

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• *Termination of Election*

1362.02-00

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• *Ceases to be Small Business Corporation*

1362.02-02

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• *Passive Investment Income*

1362.02-03

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• *S Termination Year*

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• Inadvertent Terminations

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Section 9100

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- Section 59(e) 9100.02-00
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- *ITC Expenditures* 9100.02-04
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- *Development Expenditures* 9100.02-05
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- Section 146; Volume Cap 9100.03-00
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- Section 168; MACRS 9100.04-00
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• 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 201632019 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 201604012 201606007 201606008 201709021 201712012	9100.09-00
• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007 201534006 201550018 201645009	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 201636038 201645009	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
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620002 201620003 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630013 201630014 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013	9100.15-00
• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 201539018 201650006	9100.17-00
• Extension of Time For Filing Return 201442018	9100.19-00
• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023	9100.20-00
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011	9100.21-00

• 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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• 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

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	• Revenue Procedures 201351023	9102.01-00
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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
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	• <i>Royalties</i> 201519003	9114.01-12
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
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	• <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
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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07

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	<ul style="list-style-type: none"> • Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032 	9999.92-00
	<ul style="list-style-type: none"> • <i>Freedom of Information Act</i> 201515028 201621011 201631011 	9999.92-01
	<ul style="list-style-type: none"> • Substance v. Form Issues Not Contained in Present List 201311023 201501012 	9999.97-00

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