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# Section 6110 Index

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

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

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Department of the Treasury  
**Internal Revenue Service**

<b>Section 1</b>	<b>Tax Imposed</b>	<b>1.00-00</b>
	• Maximum Capital Gains Rate 201515001	1.11-00
<b>Section 2</b>	<b>Definitions and Special Rules</b>	<b>2.00-00</b>
	• Certain Married Individuals Living Apart 201334041	2.03-00
<b>Section 23</b>	<b>Credit for Adoption Expenses</b>	<b>23.00-00</b>
	201413009	
	• Qualified Adoption Expenses - In General	23.01-00
	• <i>Domestic Re-Adoption After Final Foreign Adoption</i> 201509037	23.01-03
<b>Section 25A</b>	<b>Hope and Lifetime Learning Credits</b>	<b>25A.00-00</b>
	201509030	
<b>Section 34</b>	<b>Certain Users of Gasoline and Special Fuels</b>	<b>34.00-00</b>
	201203015	
<b>Section 38</b>	<b>General Business Credit</b>	<b>38.00-00</b>
	201310001 201548006 201640010	
<b>Section 39</b>	<b>Carryback and Carryforward of Unused Credits</b>	<b>39.00-00</b>
	201548006	
<b>Section 40</b>	<b>Alcohol Used as Fuel</b>	<b>40.00-00</b>
	201203015	
<b>Section 41</b>	<b>Credit for Increasing Research Activities</b>	<b>41.00-00</b>
	201423023 201650012 201718011	
<b>Section 42</b>	<b>Low-Income Housing Credit</b>	<b>42.00-00</b>
	201206002 201218006 201223005 201243011 201311007 201324014 201338010 201352009 201429005 201431001 201436046 201441002 201444013 201451018 201501005 201505037 201516061 201518011 201527017 201535003 201539020 201552012 201606018 201606021 201606022 201606023 201606026 201616007 201724005	
	• Qualified Basis 201515007	42.03-00
	• Responsibilities of Housing Credit Agencies	42.13-00
	• <i>Qualified Allocation Plan</i> 201527017	42.13-01
	• Secretary's Authority to Provide Regulations	42.14-00
	• <i>Correction of Administrative Errors and Omissions</i> 201237013 201342003	42.14-01

<b>Section 45</b>	<b>Electricity Produced from Certain Renewable Sources</b>	<b>45.00-00</b>	
	201205005 201210022 201210023 201216017 201223002 201224001 201226002 201226003 201235002 201236007 201236008 201237007 201237008 201238013 201242012 201246012 201308021 201311003 201319001 201319002 201319004 201320003 201322003 201322004 201322005 201326002 201326003 201326004 201326005 201329002 201330005 201520002 201520002 201520003 201520003 201308021 201330005 201332005 201332006 201334008 201344004 201345003 201407006 201407007 201418027 201418028 201418029 201419006 201419008 201421008 201421009 201424019 201430008 201430009 201430010 201440016 201440017 201441005 201442001 201448007 201448008 201448009 201448010 201448011 201448012 201448013 201448014 201503002 201506005 201510026 201514004 201516038 201516039 201519019 201519024 201520002 201520003 201524018 201528032 201528033 201533001 201533002 201538004 201538005		
<b>Section 45B</b>	<b>FICA Tax Credit on Employee Tips</b>	<b>45B.00-00</b>	
	201347020		
<b>Section 45C</b>	<b>(Formerly Section 28) Clinical Testing Expenses for Certain Drugs</b>	<b>45C.00-00</b>	
	• Clinical Testing	45C.03-00	
	201524021		
	• Limitation In Case of Certain Regulated Companies	46.06-00	R
	• <i>Special Rule for Ratable Flow-Through</i>	46.06-02	R
	201318004 201318005 201318006		
<b>Section 47</b>	<b>Rehabilitation Credit</b>	<b>47.00-00</b>	
	201228019 201234020 201412005 201450006 201641022 201725001		
	• General Rule; Percentages	47.01-00	
	201228015 201228016 201418035		
<b>Section 48</b>	<b>Energy Credit; Reforestation Credit</b>	<b>48.00-00</b>	
	201208035 201308005 201326008 201326009 201308005 201426013 201444025 201450013 201523014 201524024 201550023 201550024 201611011		
<b>Section 50</b>	<b>Special Rules for Computing Investment Credit</b>	<b>50.00-00</b>	
	201310001 201412005 201426013 201507020 201550023 201550024 201640010 201641022 201725001		
	• Recapture on Disposition	50.01-00	
	• <i>Early Disposition</i>	50.01-01	
	201507020		
	• Prior Rules Applicable	50.04-00	
	201505038		
<b>Section 53</b>	<b>Credit for Prior Year Minimum Tax Liability</b>	<b>53.00-00</b>	
	201246034 201638029		
<b>Section 56</b>	<b>Adjustments In Computing Alternative Minimum Taxable Income</b>	<b>56.00-00</b>	
	201226021 201444040		
	• Adjustment Based on Energy Preferences	56.54-00	
	• <i>Intangible Drilling Cost Preference</i>	56.54-04	
	201710023 201722028		
<b>Section 57</b>	<b>Items of Tax Preference</b>	<b>57.00-00</b>	
	• Intangible Drilling Costs	57.03-00	
	201235010		
<b>Section 59</b>	<b>Other Definitions and Special Rules</b>	<b>59.00-00</b>	
	201324008 201422016 201422022 201422023 201422024 201430012		
	• Optional 10-year Writeoff of Certain Tax Preferences	59.05-00	

	• <i>Research and Experimental Expenditures</i> 201236013	59.05-08
<b>Section 61</b>	<b>Gross Income v. Not Gross Income</b>	<b>61.00-00</b>
	201207001 201208003 201208004 201218003 201221002 201221004 201223012 201235001 201238004 201243004 201245007 201252005 201307005 201310039 201311002 201322023 201323006 201338005 201342001 201342010 201401001 201406001 201415011 201417007 201418007 201423020 201424004 201429022 201433015 201436005 201436043 201442065 201443004 201501010 201504005 201504011 201516022 201516023 201532016 201607004 201617002 201619009 201628008 201636036 201636037 201651002 201651012 201702005 201702006 201705003 201722004 201722007	
	• Return of Capital v. Income 201444001	61.02-00
	• Bargain Purchase 201636036 201636037	61.05-00
	• <i>Dividend</i> 201636036 201636037	61.05-04
	• Compensation for Services	61.09-00
	• <i>Discharge of Indebtedness</i> 201525010 201525010 201525010 201525010	61.09-18
	• Refunds and Reimbursements 201401001 201617002	61.13-00
	• <i>Moving Expenses</i> 201617002	61.13-06
	• Rents and Royalties	61.16-00
	• <i>Lease v. Sale</i> 201351022	61.16-03
	• <i>Improvements by Lessee</i> 201436048	61.16-09
	• Discharge of Indebtedness 201228023 201310031 201321019	61.22-00
	• Damages, Court Awards, Settlements 201203013 201208030 201306018	61.28-00
	• <i>Return of Capital--Basis</i> 201208030	61.28-03
	• Assignments 201552001	61.30-00
	• <i>Anticipatory Assignment of Income</i> 201232024 201551006	61.30-03
	• Indians	61.32-00
	• <i>Income Directly Derived From Land</i> 201710026 201710026	61.32-01
	• Governmental Benefits and Subsidies 201429022 201527018	61.40-00
	• Recovery of Items Previously Deducted--Tax Benefit 201625019	61.44-00
	• Fringe Benefits 201350032	61.53-00

<b>Section 62</b>	<b>Adjusted Gross Income Defined</b>	<b>62.00-00</b>
	• Trade and Business Deductions of Employees	62.02-00
	• <i>Reimbursements</i> 201219021	62.02-02
<b>Section 63</b>	<b>Taxable Income Defined</b>	<b>63.00-00</b>
	201309013	
<b>Section 71</b>	<b>Alimony--Separate Maintenance Payments</b>	<b>71.00-00</b>
	201206005 201531013 201648001	
<b>Section 72</b>	<b>Annuities: Endowment and Life Insurance (Included v. Not Included in Gross Income)</b>	<b>72.00-00</b>
	201221032 201240018 201322035 201632004 201351020 201417025 201424014 201443015 201443015 201510060 201515001 201519001 201625001	
	• Exclusion Ratio 201519001	72.01-00
	• Investment in Contract 201515001 201519001	72.02-00
	• Employee Contributions 201519001	72.05-00
	• Amounts Not Receivable as Annuities 201519001 201617004	72.07-00
	• Required Distributions Where Holder Dies 201302015 201302016 201330016 201330016 201532026 201617004	72.19-00
	• <i>Exceptions</i> 201302015 201302016 201532026	72.19-01
	• Tax on Early Distributions from Qualified Retirement Plans 201417025 201527042	72.20-00
	• <i>Substantially Equal Payments</i> 201235029 201434030	72.20-04
	• Treatment of Modified Endowment Contracts 201617004	72.22-00
<b>Section 78</b>	<b>Dividends Received From Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit</b>	<b>78.00-00</b>
	201320014	
<b>Section 79</b>	<b>Group-Term Life Insurance--Employees (Payments Included v. Not Included)</b>	<b>79.00-00</b>
	201350032 201542003	
<b>Section 83</b>	<b>Property Transferred in Connection With Performance of Services</b>	<b>83.00-00</b>
	201348012 201528001	
	• Election to Include in Gross Income in Year of Transfer 201438006 201606015	83.02-00
	• <i>Time for Making Election</i> 201405008	83.02-03
	• <i>Revocability of Election</i> 201322007 201441006 201625007 201625008 201625010 201644015 201644016 201644017	83.02-04
<b>Section 101</b>	<b>Certain Death Benefits (Excluded v. Not Excluded From Gross Income)</b>	<b>101.00-00</b>
	201217017 201235006 201443015 201443015	
	• Life Insurance Proceeds Payable by Reason of Death	101.01-00

	• <i>Transfer for Consideration</i>	101.01-02
	201308019 201308019 201332001 201423009 201426005	
	• Flexible Premium Contracts Before 1985	101.05-00
	201617004	
<b>Section 103</b>	<b>Interest on State and Local Bonds (Formerly Interest on Certain Governmental Obligations)</b>	<b>103.00-00</b>
	201213010 201537022	
	• State and Local	103.02-00
	• <i>Political Subdivisions</i>	103.02-01
	201334038 201445002	
	• <i>On Behalf Of</i>	103.02-02
	201442037 201702009	
<b>Section 104</b>	<b>Compensation for Injuries and Sickness (Excluded v. Not Excluded)</b>	<b>104.00-00</b>
	201210012 201313018 201317007 201342007 201415011 201702008 201702015 201703013 201719025	
	• Health and Accident Insurance	104.01-00
	201313018 201342007 201544019	
	• Workmen's Compensation	104.02-00
	201211003 201315001 201318001 201340005 201343013 201347012 201352006 201441004 201521009 201521009 201521009 201521009 201521009 201606020 201637006 201643003	
	• Damages	104.03-00
	201248019 201311006 201327002 201328022 201346010 201702008 201702015	
<b>Section 105</b>	<b>Accident and Health Plans (Excluded v. Not Excluded)</b>	<b>105.00-00</b>
	201410030 201413006 201527040 201547006 201601012 201611003 201622031 201639001 201703013 201719025	
	• Expended for Medical Care	105.02-00
	201410030	
<b>Section 106</b>	<b>Contribution by Employer to Accident and Health Plans (Excluded v. Not Excluded)</b>	<b>106.00-00</b>
	201245010 201345020 201410030 201413004 201413006 201527040 201528004 201547006 201601012 201611003 201622031 201639001 201703013 201719025	
	• Contributions by Employees	106.01-00
	201640015	
<b>Section 108</b>	<b>Income From Discharge of Indebtedness</b>	<b>108.00-00</b>
	201218011 201228023 201316009 201316010 201325004 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201509020 201509021 201509022 201509023 201509024 201509025 201516035 201528003	
	• Exclusion From Gross Income	108.01-00
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201415002 201420007 201420008 201420009 201432009 201447011 201451006 201451023 201519011 201528003 201637008	
	• <i>Title 11 Case</i>	108.01-01
	201510025	
	• <i>Insolvent Taxpayer</i>	108.01-02
	201718023	
	• Reduction of Tax Attributes	108.02-00
	201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006	

	• <i>Election to Reduce Basis of Depreciable Property First</i>	108.02-01
	201212002 201212003 201212004 201212005 201212006 201212007 201316009 201316010 201338007 201420007 201420008 201420009 201432009 201447011 201451006 201528003 201637008 201637009	
	• Meaning of Terms and Special Rules	108.03-00
	201510025	
	• General Rules for Discharges of Indebtedness	108.04-00
	201250022	
<b>Section 111</b>	<b>Recovery of Certain Items Previously Deducted (Excluded v. Not Ex- cluded)</b>	<b>111.00-00</b>
	201530022 201545026 201625019 201702029	
	• Did Not Reduce Income Tax	111.01-00
	201423020	
	• Tax Refunds	111.06-00
	201423020	
<b>Section 115</b>	<b>Income of States, Municipalities, etc.</b>	<b>115.00-00</b>
	201202012 201210014 201219006 201219012 201225007 201230017 201230019 201237005 201244010 201245017 201248011 201303008 201308010 201308011 201310010 201310026 201314021 201314022 201314023 201314024 201634012 201634012 201634012 201308010 201308011 201338029 201338034 201346006 201441003 201442037 201509001 201515016 201516031 201528010 201537019 201538011 201550026 201551001 201551002 201606004 201634012 201635004 201652001 201712001 201712002 201714001 201718001 201720001	
	• Indirect Burden on the State	115.01-00
	201607025	
	• Essential Governmental Function	115.03-00
	201219006 201225007 201237005 201310010 201330008 201330008 201338029 201425001 201425010 201441003 201509001 201515016 201528010 201538011 201550026 201551001 201551002 201635004	
	• Income Accruing to the State	115.06-00
	201606004 201635004	
	• <i>Accruing to the State v. Accruing to Nongovernmental Persons</i>	115.06-02
	201606004	
	• Filing Requirements	115.07-00
	201550026 201551001 201551002	
<b>Section 117</b>	<b>Qualified Scholarships</b>	<b>117.00-00</b>
	201302023	
	• Scholarship or Fellowship Grant	117.02-00
	201302023	
	• Limitation	117.05-00
	201705001	
	• <i>Other Services</i>	117.05-02
	201328020	
	• <i>Required As Condition</i>	117.05-03
	201328020	
	• <i>Reporting and Withholding Requirements</i>	117.05-06
	201705001	
	• Qualified Tuition Reduction	117.06-00
	201516030	

	• <i>Discrimination in Favor of Highly Compensated Employees</i> 201516030	117.06-05
<b>Section 118</b>	<b>Contributions to the Capital of a Corporation</b> 201221002 201532029	<b>118.00-00</b>
<b>Section 121</b>	<b>Exclusion of Gain from Sale of Principal Residence (Amended by P.L. 105-34, Section 312(a))</b> 201221004 201428008	<b>121.00-00</b>
	• General Requirements 201628002	121.01-00
<b>Section 125</b>	<b>Cafeteria Plans</b> 201413005 201413006	<b>125.00-00</b>
<b>Section 130</b>	<b>Certain Personal Injury Liability Assignments</b> 201435006	<b>130.00-00</b>
	• Qualified Funding Asset 201348006 201431002	130.01-00
	• Qualified Assignment 201435006	130.02-00
<b>Section 131</b>	<b>Certain Foster Care Payments</b>	<b>131.00-00</b>
	• Difficulty of Care Payments 201623003 201624012	131.02-00
<b>Section 132</b>	<b>Certain Fringe Benefits</b> 201302039	<b>132.00-00</b>
	• Working Condition Fringe 201201003	132.03-00
	• De Minimis Fringe 201350037	132.04-00
	• <i>In General</i> 201219021	132.04-01
	• Transit Passes / Van Pools 201532016	132.10-00
<b>Section 136</b>	<b>Energy Conservation Subsidies Provided by Public Utilities</b> 201607004	<b>136.00-00</b>
<b>Section 141</b>	<b>Private Activity Bond; Qualified Bond</b> 201213010 201216009 201228029 201346002 201412011 201630011 201630011 201641002 201726007	<b>141.00-00</b>
	• Private Business Tests 201346002 <b>201727003</b>	141.01-00
	• <i>Business Use Test</i> 201435013	141.01-01
	• <i>Security or Payment Test</i> 201346002 201519015	141.01-02
	• <i>Output Facilities</i> 201507002	141.01-04
	• Private Loan Financing Test 201246007 201246032	141.02-00
	• Management Contracts 201228029 201338026 201338031 201412011 201622003	141.07-00

	• <i>Safe Harbor</i> 201338026	141.07-01
<b>Section 142</b>	<b>Exempt Facility Bond</b> 201232006	<b>142.00-00</b>
	• Qualified Residential Rental Project 201232006 201606018 201606026	142.04-00
	• <i>20/50 Test</i> 201232006	142.04-01
	• <i>40/60 Test</i> 201232006	142.04-02
	• Furnishing Water 201507002	142.05-00
<b>Section 143</b>	<b>Mortgage Revenue Bonds; Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond</b> 201723017	<b>143.00-00</b>
<b>Section 144</b>	<b>Qualified Small Issue Bond; Qualified Student Loan Bond; Qualified Re-development Bond</b>	<b>144.00-00</b>
	• Student Loan Bonds; Defined 201447023	144.02-00
<b>Section 146</b>	<b>Volume Cap</b> 201528005 201615008 201615008	<b>146.00-00</b>
	• Carryforward of Allocation 201528005 201615008 201615008	146.07-00
<b>Section 147</b>	<b>Other Requirements Applicable to Certain Private Activity Bonds</b> 201430001	<b>147.00-00</b>
	• Public Approval Requirement 201430001	147.06-00
<b>Section 148</b>	<b>Arbitrage</b> 201424002 201435013 201502008 201538013 201723017 <b>201727003</b>	<b>148.00-00</b>
	• Higher Yielding Investment 201435013	148.02-00
	• Penalty in Lieu of Rebate 201539029	148.09-00
<b>Section 150</b>	<b>Definitions and Special Rules</b> 201326007 201528035 201726001	<b>150.00-00</b>
	• Qualified Scholarship Funding Bond 201528035 201726001	150.04-00
<b>Section 152</b>	<b>Dependent Defined</b> 201212016 201415011	<b>152.00-00</b>
	• Support Test for Children of Divorced Parents	152.08-00
	• <i>Release of Exemption</i> 201602009	152.08-02
<b>Section 162</b>	<b>Trade or Business (Deductible v. Not Deductible)</b> 201213023 201247010 201308027 201310039 201308027 201333005 201341029 201341031 201343003 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201412002 201437004 201440027 201451014 201536006 201548011 201552028 201617002 201651014 201718029 201724012	<b>162.00-00</b>

• Trade or Business v. Not a Trade or Business 201528026	162.01-00
• <i>Reasonable Expectation of Profit v. No Reasonable Expectation</i> 201543013	162.01-08
• Ordinary and Necessary (See Also Specific Headings Infra This Section) 201528026	162.02-00
• Certain Goods and Services	162.04-00
• <i>Capture Insurance</i> 201219009 201219010 201219011 201224018 201533011	162.04-03
• Certain Business Expenses	162.05-00
• <i>Campaign, Political, etc., Expenses</i> 201616002	162.05-10
• Compensation	162.07-00
• <i>Payment of Insurance Premiums</i> 201228037	162.07-31
• Cost of Goods Sold	162.15-00
• <i>Cost of Materials</i> 201614037	162.15-02
• Expenditures Against Public Policy 201308027 201308027	162.21-00
• <i>Fines and Penalties</i> 201308027 201308027 201513003 201528026 201623006	162.21-01
• Lobbying and Political Expenditures	162.24-00
• <i>Lobbying Activities</i> 201543013	162.24-12
• Gift v. Deductible Expense 201543013	162.29-00
• Stock Reacquisition Expenses 201204010	162.34-00
• Million Dollar Cap - Executive Employee Compensation	162.36-00
• <i>Covered Employees</i> 201321017 201543003 201725024	162.36-02
<b>Section 163</b>	
<b>Interest</b>	<b>163.00-00</b>
201207009 201224027 201224028 201313013 201316003 201646003 201405005 201442052 201451027 201518009 201721015	
• Installment Purchases 201405005	163.01-00
• Limitation on Investment Interest in General	163.03-00
• <i>Investment Interest</i> 201217003	163.03-02
• <i>Investment Income and Expenses</i> 201213008 201214004 201217004	163.03-03
• Personal Interest in General 201306018	163.05-00
• Qualified Residence Interest 201201017	163.06-00

	• <i>Acquisition Indebtedness</i> 201201017 201328023	163.06-01
	• <i>Home Equity Indebtedness</i> 201201017	163.06-02
	• Original Issue Discount	163.07-00
	• <i>S Corporations</i> 201405005	163.07-07
	• Registration-required Obligations 201504004 201610015 201614026	163.08-00
	• Limitation on Deduction for Certain Interest Paid By Corporation to Related Person 201202021	163.10-00
	• Disqualified Debt Instruments 201336018 201517003	163.13-00
	• Repurchase Premium 201707006	163.17-00
<b>Section 164</b>	<b>Taxes</b> 201202004 201309004 201442020 201452015 201516007 201537015	<b>164.00-00</b>
	• Real Property Taxes 201232018 201310029	164.01-00
	• Taxes Assessed Against Local Benefits 201310029	164.09-00
	• Other 201531016	164.12-00
<b>Section 165</b>	<b>Deductions For Losses</b> 201240007 201240015 201306018 201308025 201325007 201328031 201612003 201308025 201343021 201351020 201411030 201451004 201451014 201511018 201511018 201511022 201515001 201529008 201642035	<b>165.00-00</b>
	• Limitations on Losses of Individuals - Transaction Entered Into For Profit 201515001	165.03-00
	• Limitations on Losses of Individuals - Casualty and Theft 201213022 201346009 201445009	165.04-00
	• Worthless Securities 201252008 201333012 201524016 201552026 201610004 201650013	165.06-00
	• <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002	165.06-02
	• <i>Other</i> 201548003	165.06-03
	• Disaster Losses 201306017 201542002	165.07-00
	• Wagering Losses 201539028	165.08-00
	• Other 201552026	165.11-00
	• Abandonment Losses 201612003	165.13-00
<b>Section 166</b>	<b>Bad Debts</b> 201328031 201515018 201602005	<b>166.00-00</b>

	• Partially Worthless Debt 201642034	166.03-00
	• Worthless Securities 201450011	166.05-00
	• Other 201302024	166.06-00
<b>Section 167</b>	<b>Depreciation</b> 201221002 201317003	<b>167.00-00</b>
	• Property Used in the Trade or Business 201330034 201330034	167.01-00
	• Reasonable Allowance 201625011	167.03-00
	• Basis 201214007 201249013	167.07-00
	• Tangibles	167.13-00
	• <i>Buildings</i> 201515007	167.13-05
	• Date Property Placed in Service 201205005 201302007 201311003 201326008 201326009	167.19-00
	• Public Utility Property 201718017 201722006	167.22-00
	• <i>Normalization Rules</i> 201223013 201223014 201334036 201418024 201436037 201436038 201438003 201519021 201531010 201531011 201531012 201532018 201532024 201532025 201534001 201541010 201541010 201544018 201548017 201603017 201619005 201640005 201709008 201717008 201718015	167.22-01
	• Computer Software 201549024	167.28-00
<b>Section 168</b>	<b>Modified Accelerated Cost Recovery System</b> 201202017 201246034 201249003 201713004 201713005 201340006 201347013 201447018 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510031 201510032 201510033 201510034 201510035 201515007 201516021 201516041 201536003 201537005 201537006 201538003 201609002 201642010 201714004 201714005 201714006 201718017	<b>168.00-00</b>
	• Recovery Period 201216029	168.18-00
	• Classification of Property 201216029 201243003 201244015 201310028 201404001 201509029 201543001	168.20-00
	• <i>Assigned</i> 201539024	168.20-01
	• Property Used Predominantly Outside the United States 201216008 201510038	168.25-00
	• Alternative Depreciation System (ADS) 201316006 201316007	168.29-00
	• <i>Outside the United States</i> 201324005 201324006	168.29-01
	• <i>Tax-Exempt Use Property</i> 201436048 201606005 201722001	168.29-02

	• Redeterminations, Changes in Use 201228036 201450001	168.32-00
	• Retirements 201710006 201710006 201710006	168.35-00
<b>Section 169</b>	<b>Amortization of Pollution Control Facilities</b>	<b>169.00-00</b>
	• Election of Amortization 201217015	169.02-00
<b>Section 170</b>	<b>Charitable, Etc. Contributions and Gifts</b>	<b>170.00-00</b>
	201321012 201437004 201551003 201608012 201641021	
	• Value of Contribution 201319010 201443019 201443020	170.02-00
	• Percentage Limitations	170.07-00
	• <i>Educational Organizations</i> 201417018	170.07-02
	• <i>Publicly Supported Organizations</i> 201621015	170.07-06
	• Percentage Limitations - Corporations 201226021	170.08-00
	• Donees of Charitable Contributions in General 201228026 201239011 201240036 201342011 201711014	170.09-00
	• <i>United States, States, Political Subdivisions, Etc.</i> 201228026	170.09-01
	• <i>Religious, Charitable, Etc. Organizations</i> 201438032	170.09-02
	• Carryovers	170.10-00
	• <i>Corporations</i> 201226021	170.10-02
	• Ordinary Income and Capital Gain Property 201443019 201443020	170.11-00
	• <i>Inventory and Other Property</i> 201414014	170.11-03
	• Disallowance of Deduction	170.12-00
	• <i>Partial Interests in Property</i> 201249002	170.12-03
	• <i>Substantiation</i> 201608012	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
<b>Section 172</b>	<b>Net Operating Loss Deductions (Deductible v. Not Deductible)</b>	<b>172.00-00</b>
	201226021 201243014 201315002 201328028 201328031 201536011	
	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00

	• Allowance Only to Same Taxpayer ( <i>Libson Shops</i> ) 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
<b>Section 174</b>	<b>Research and Experimental Expenditures (Deductible v. Not Deductible)</b> 201324008 201718011	<b>174.00-00</b>
	• Election to Amortize 201236013	174.01-00
<b>Section 179</b>	<b>Election to Expense Certain Depreciable Business Assets</b> 201415009	<b>179.00-00</b>
	• Section 179 Property 201234024	179.01-00
<b>Section 197</b>	<b>Amortization of Goodwill &amp; Certain Other Intangibles</b> 201203004 201228011 201317003 201501011 201543014 201642032 201702035 201709003	<b>197.00-00</b>
	• Certain Elections for Intangible Property 201214014	197.01-00
<b>Section 215</b>	<b>Alimony, etc., Payments</b> 201206005 201246005	<b>215.00-00</b>
	• Payment For Child Support	215.08-00
	• <i>Specification In Instrument</i> 201706006	215.08-04
<b>Section 216</b>	<b>Deduction Of Taxes, Interest, And Business Depreciation By Cooperative Housing Corporation Tenant-Stockholder</b> 201537015	<b>216.00-00</b>
<b>Section 243</b>	<b>Dividends Received by Corporations</b> 201640018	<b>243.00-00</b>
<b>Section 245</b>	<b>Dividends Received From Certain Foreign Corporations</b> 201640018	<b>245.00-00</b>
<b>Section 263</b>	<b>Capital Expenditures (Deductible v. Not Deductible)</b> 201311021 201317003 201319009 201713010 201341029 201341031 201405014 201438005 201447004 201447015 201447016 201510039 201518012 201528034 201534005 201624021 201639007 201639009 201642013	<b>263.00-00</b>
	• Development Costs	263.02-00
	• <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
	• Allocation Between Capital Expenditure and Expense 201234026 201234027	263.14-00

	• Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002	263.16-00
	• Interest and Carrying Costs - Straddles 201212014 201310027	263.21-00
<b>Section 263A</b>	<b>Capitalization and Inclusion in Inventory Costs of Certain Expenses</b> 201504011	<b>263A.00-00</b>
	• Exceptions	263A.02-00
	• <i>Substantially Constructed Self-Constructed Property</i> 201515007	263A.02-10
	• Capitalization of Costs	263A.03-00
	• <i>Direct Costs</i> 201439001	263A.03-01
	• <i>Indirect Costs</i> 201302018	263A.03-02
	• Allocation Methods 201439001	263A.04-00
	• <i>Simplified Production Method</i> 201439001	263A.04-05
	• Interest Capitalization 201302017 201638022	263A.08-00
	• <i>Designated Property</i> 201302017	263A.08-01
	• Oil and Gas Activities 201211011	263A.13-00
<b>Section 264</b>	<b>Amounts Paid in Connection With Insurance (Deductible v. Not Deductible)</b> 201443015 201443015	<b>264.00-00</b>
	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
<b>Section 267</b>	<b>Losses, Expenses, and Interest With Respect to Transactions Between Related Parties</b> 201252008 201330004 201330004 201702035	<b>267.00-00</b>
	• Losses: Deduction Disallowed 201343021	267.01-00
	• Expenses and Interest: In General	267.02-00
	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01

	• <i>Deferral of Loss from Sale or Exchange Between Members</i>	267.07-02
	201203004 201323005 201334006 201419011 201603002 201702035 201705004	
<b>Section 274</b>	<b>Disallowance of Certain Entertainment, etc., Expense (Allowable v. Not Allowable)</b>	<b>274.00-00</b>
	201501010	
	• Substantiation	274.08-00
	201246031	
	• Percentage Disallowance for Meals and Entertainment Deductions	274.14-00
	201219021	
<b>Section 275</b>	<b>Certain Taxes (Allowed v. Disallowed)</b>	<b>275.00-00</b>
	• Federal Income	275.01-00
	201306018	
<b>Section 280E</b>	<b>Expenditures In Connection With the Illegal Sale of Drugs</b>	<b>280E.00-00</b>
	201504011 201531016	
<b>Section 280G</b>	<b>Golden Parachute Payments</b>	<b>280G.00-00</b>
	• Definitions	280G.01-00
	• <i>Parachute Payment</i>	280G.01-01
	201519017	
<b>Section 301</b>	<b>Distributions of Property</b>	<b>301.00-00</b>
	201207002 201247004 201252008 201304002 201306012 201306013 201306014	
	201312028 201328025 201352007 201426019 201440006 201446013 201447019	
	201448016 201505035 201516047 201516050 201522001 201523017 201527004	
	201536016 201537020 201544015 201550017 201552011 201604008 201604008	
	201614033 201629003 201631005 201709011 201717005 201721014	
	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i>	301.01-07
	201552027 201640018	
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i>	301.02-01
	201637010	
	• Liquidation v. Reorganization	301.04-00
	201350001	
	• Constructive Dividend	301.07-00
	201350001	
<b>Section 302</b>	<b>Distributions in Redemption of Stock</b>	<b>302.00-00</b>
	201202010 201202020 201207002 201328025 201330017 201330018 201330017	
	201330018 201352007 201405005 201444007 201637010	
	• Disproportionate Redemption of stock	302.02-00
	201202010 201202020 201236025	
	• Complete Termination of Interest	302.03-00
	201228012 201405005	
<b>Section 304</b>	<b>Redemption Through Use of Related Corporations</b>	<b>304.00-00</b>
	• Acquisition by Subsidiary	304.01-00
	• <i>Distribution to which Section 301 Applies</i>	304.01-03
	201252008 201330004 201330004	
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00

	• <i>Section 304 v. Section 351</i> 201228034	304.02-01
	• Control Requirement Met 201601001	304.03-00
<b>Section 305</b>	<b>Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution)</b> 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017 201631005 201709011	<b>305.00-00</b>
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003 201629003 201631005 201637013 201709011 201717005	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008 201604008 201717005	305.04-00
	• Deemed Distributions 201604008 201604008	305.13-00
<b>Section 306</b>	<b>Dispositions of Certain Stock</b> 201308001 201308001	<b>306.00-00</b>
	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
<b>Section 311</b>	<b>Taxability of Corporation on Distribution</b> 201352007 201405005 201421015 201511020 201511020	<b>311.00-00</b>
	• With Respect to its Stock 201405005	311.01-00
<b>Section 312</b>	<b>Effect on Earnings and Profits (Decrease v. No Decrease)</b> 201330002 201330002 201637010	<b>312.00-00</b>
	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003 201644018	312.09-00
<b>Section 316</b>	<b>Dividend v. Not a Dividend</b>	<b>316.00-00</b>
	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
<b>Section 317</b>	<b>Other Definitions</b>	<b>317.00-00</b>
	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
<b>Section 331</b>	<b>Gain or Loss to Shareholders in Corporate Liquidations</b> 201211020 201252008 201330004 201330004 201334006 201511020 201511020	<b>331.00-00</b>
	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00

<b>Section 332</b>	<b>Complete Liquidation of Subsidiaries</b>	<b>332.00-00</b>
	201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003 201622012 201626002 201633014 201721002	
	• Nonrecognition of Gain or Loss	332.01-00
	201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002	
	• Debts of Parent to Subsidiary	332.07-00
	201213018	
<b>Section 336</b>	<b>Gain or Loss Recognized on Property Distributed in Complete Liquidation</b>	<b>336.00-00</b>
	201237017 201418025 201511020 201511020	
	• Liquidation in a Reorganization	336.03-00
	• <i>Distribution of Property to a Related Person</i>	336.03-01
	201418025	
	• <i>Disqualified Property</i>	336.03-02
	201418025	
	• <i>Liquidation to which section 332 Applies</i>	336.03-05
	201328003	
	• Stock Sales and Distributions Treated as Asset Transfers	336.05-00
	201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011	
<b>Section 337</b>	<b>Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates)</b>	<b>337.00-00</b>
	201404004 201536004 201625009 201725017	
	• Section 332 Liquidations	337.10-00
	201404004	
	• Loss on Stock of Subsidiary	337.13-00
	201606017 201606025	
	• Conversion to Tax Exempt	337.14-00
	201725017	
	• <i>Transfer of Substantially All Assets to Tax Exempt</i>	337.14-01
	201404004	
	• Loss Disallowance	337.16-00
	201310015 201606017 201606025	
	• <i>Basis Reductions on Deconsolidation</i>	337.16-01
	201521008 201521008 201521008 201521008 201521008	
	• <i>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
<b>Section 338</b>	<b>Certain Stock Purchases Treated as Asset Acquisitions</b>	<b>338.00-00</b>
	201211009 201213013 201214012 201351004 201412012 201429016 201435002 201702035	
	• Express Election	338.01-00
	201214018 201412012	
	• <i>Time in which Election must be made</i>	338.01-02
	201206010 201246021 201632019 201338011 201437005 201438018 201503007 201510037 201530017 201534007 201611016	

	• 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
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004 201702035	338.80-00
<b>Section 341</b>	<b>Collapsible Corporations</b> 201209025	<b>341.00-00</b>
<b>Section 351</b>	<b>Transfer to Corporation Controlled by Transferor</b> 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015 201641011	<b>351.00-00</b>
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020	351.13-00
	• Non-Qualified Preferred Stock 201716045	351.14-00
	• Exceptions 201552026	351.15-00
<b>Section 354</b>	<b>Exchanges of Stock and Securities in Certain Reorganizations</b>	<b>354.00-00</b>
	• Exchange v. Liquidation 201423010	354.01-00
<b>Section 355</b>	<b>Distribution of Stock and Securities of a Controlled Corporation</b> 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 201634010 201634010 201634010 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 201624011 201626017 201633014 201634010 201641011 201643008 201644018 201651010 201706005 201716002 201721002	<b>355.00-00</b>

<ul style="list-style-type: none"> <li>• Spin-Off</li> </ul>	355.01-00
<p>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</p>	
<ul style="list-style-type: none"> <li>• Split-Off</li> </ul>	355.01-01
<p>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</p>	
<ul style="list-style-type: none"> <li>• Split-Up</li> </ul>	355.01-02
<p>201402002 201402002 201418018 201423012</p>	
<ul style="list-style-type: none"> <li>• Non Pro Rata Distributions, etc.</li> </ul>	355.02-00
<p>201233016 201625012 201625013</p>	
<ul style="list-style-type: none"> <li>• Active Business</li> </ul>	355.03-00
<p>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</p>	
<ul style="list-style-type: none"> <li>• Five-Year Requirement</li> </ul>	355.03-01
<p>201251006 201528016 201624004 201633009 201643008 201706005</p>	
<ul style="list-style-type: none"> <li>• Business Purpose</li> </ul>	355.04-00
<p>201308017 201308018 201308017 201308018</p>	
<ul style="list-style-type: none"> <li>• Control</li> </ul>	355.05-00
<p>201437013 201527003</p>	
<ul style="list-style-type: none"> <li>• Distribution of Control</li> </ul>	355.05-01
<p>201437013 201605016 201703012</p>	
<ul style="list-style-type: none"> <li>• Continuity of Interest</li> </ul>	355.07-00
<p>201644018</p>	
<ul style="list-style-type: none"> <li>• Distributions Within a Consolidated Group</li> </ul>	355.09-00
<p>201305003 201352007 201445008</p>	
<ul style="list-style-type: none"> <li>• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled</li> </ul>	355.10-00
<p>201249011 201250021 201324009 201505007 201601009 201603005 201603006  201614001 201627001</p>	

<b>Section 356</b>	<b>Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized)</b> 201424017 201721014	<b>356.00-00</b>
	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
<b>Section 357</b>	<b>Assumption of Liability (Gain Recognized v. Not Recognized)</b>	<b>357.00-00</b>
	• Liabilities in Excess of Basis	357.02-00
	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
<b>Section 358</b>	<b>Basis to Distributees</b>	<b>358.00-00</b>
	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
<b>Section 361</b>	<b>Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized)</b> 201228033 201634010 201634010 201634010 201409003 201504007 201511001 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010	<b>361.00-00</b>
	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
	• Distributions 201607003 201627001	361.02-00
	• <i>Distributions of Appreciated Property</i> 201721014	361.02-01
	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004 201601001 201627001 201703012 201721002	361.02-02
<b>Section 362</b>	<b>Basis to Corporations</b> 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	<b>362.00-00</b>
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013	362.01-00
<b>Section 367</b>	<b>Foreign Corporations</b> 201348011 201432002 201639014	<b>367.00-00</b>
	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015	367.01-00
	• Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015	367.03-00
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01

	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i> 201530020	367.06-07
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018	367.30-00
	• Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014	367.40-00
	• <i>Liquidations Under Section 332</i> 201348011 201606006 201639014	367.40-02
<b>Section 368</b>	<b>Definitions Relating to Corporate Reorganizations</b>	<b>368.00-00</b>
	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 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 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
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018	368.08-06
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013	368.08-08
	• Plan of Reorganization 201411002 201626002 201627001	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002	368.14-00
<b>Section 381</b>	<b>Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)</b>	<b>381.00-00</b>
	• Method of Accounting 201237012 201343012	381.04-00
<b>Section 382</b>	<b>Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes</b> 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	<b>382.00-00</b>
	• General Rule 201648004	382.01-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Built-in Gains and Losses and Section 338 Gains 201629007	382.08-00

	• <i>Net Unrealized Built-in Gain</i> 201629007	382.08-01
	• Definitions and Special Rules 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• Operating Rules 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004	382.12-08
	• <i>Election Out</i> 201519004	382.12-13
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
<b>Section 385</b>	<b>Treatment of Certain Interests in Corporations as Stock or Indebtedness</b>	<b>385.00-00</b>
	• Debt v. Equity 201230008 201323021	385.01-00
	• New Financial Products 201209006 201226026	385.03-00
<b>Section 401</b>	<b>Qualified Pension, Profit-Sharing, and Stock Bonus Plan</b> 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003	<b>401.00-00</b>
	• Impossibility of Diversion	401.01-00
	• <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022	401.01-01
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
	• Impossibility of Diversion 201228055	401.03-00
	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006	401.04-00
	• <i>Discrimination in Availability of Form of Benefit</i> 201605006	401.04-03
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025	401.06-02
	• Commencement of Benefits Under Qualified Trusts 201221033	401.11-00

	• Medical, Etc. Benefits 201611003 201625005 201639001	401.27-00
	• Cash or Deferred Arrangements 201417025 201527042 201532036 201601012 201722014	401.29-00
	• <i>Special Antidiscrimination Rules</i> 201615013 201615013	401.29-01
<b>Section 402</b>	<b>Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)</b>	<b>402.00-00</b>
	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201634024 201634024 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 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020	
	• 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
<b>Section 403</b>	<b>Taxation of Employee Annuities (Taxable v. Not Taxable)</b>	<b>403.00-00</b>
	201230030	
	• Non-Forfeitable Rights 201345036 201451062 201501026	403.03-00
	• Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201634021 201634021 201538020 201634021	403.04-00

	• Rollover Amounts	403.05-00
	201212023 201224043 201323040 201419021 201524027 201644023	
<b>Section 404</b>	<b>Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.)</b>	<b>404.00-00</b>
	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039 201639018	
<b>Section 404A</b>	<b>Deduction for Certain Foreign Deferred Compensation Plans</b>	<b>404A.00-00</b>
	201540015	
<b>Section 408</b>	<b>Individual Retirement Accounts</b>	<b>408.00-00</b>
	201208039 201612001 201618011 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001	
	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	
	• Qualification	408.02-00
	• <i>Benefit Distributions</i>	408.02-01
	201628004 201628005 201628006 201633025 201706004	

## • Rollover Contributions

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- Distributions 408.06-00  
201318033 201426034 201446030 201623001
- Prohibited Transactions 408.07-00  
201437023
- Tax Treatment of Accounts and Annuities 408.08-00  
201430021 201547009

**Section 408A Roth IRA 408A.00-00**  
 201219035 201219036 201219037 201230029 201242018 201320022 201612001  
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**Section 409 Qualifications for Tax Credit Employee Stock Ownership Plans 409.00-00**

- Tax Credit Employee Stock Ownership Plan Defined 409.01-00
- *Definition of Employer Securities* 409.01-09  
201511039 201511039 201538021

**Section 410 Minimum Participation Standards 410.00-00**

- Eligibility 410.02-00
- *Discrimination as to Coverage* 410.02-01  
201615013 201615013

**Section 411 Minimum Vesting Standards 411.00-00**  
201643024

- Vesting of Employer Contributions 411.02-00
- *Suspensions* 411.02-05  
201531021
- Accrued Benefit Requirements 411.03-00  
201617006

**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 201719029 **201727011**

	• Minimum Funding Waiver	412.06-00
	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 201703002 201722009	
<b>Section 414</b>	<b>Definitions and Special Rules</b>	<b>414.00-00</b>
	201305021 201317025 201340026 201351030 201425026 201443035 201443036 201509069 201529009 201606029 201720009	
	• Employees of Businesses Under Common Control	414.03-00
	201715001	
	• 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 201720009	
	• Employees of an Affiliated Service Group	414.13-00
	201715001	
	• Separate Lines of Business and Operating Units	414.18-00
	201552002	
<b>Section 415</b>	<b>Limitations on Benefits and Contributions Under Qualified Plans</b>	<b>415.00-00</b>
	201440027 201441032 201441033 201441034 201447061 201532036 201537024 201539030 201643024	
	• 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
	201715001	
	• <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 201643014	
<b>Section 419</b>	<b>Treatment of Funded Welfare Benefit Plans</b>	<b>419.00-00</b>
	201424004 201440022 201441019 201442064 201442065 201501014 201702029	
	• Aggregation Rules	419.13-00
	201225019	
<b>Section 419A</b>	<b>Qualified Asset Account; Limitations on Additions to Account (See Also 419.00-00 et. seq.)</b>	<b>419A.00-00</b>
	201424004 201440022 201442064 201442065 201501014	

<b>Section 420</b>	<b>Transfers to Retiree Health</b> 201511044 201511044	<b>420.00-00</b>
<b>Section 424</b>	<b>Definitions and Special Rules</b> • Disposition 201519031	<b>424.00-00</b> 424.02-00
<b>Section 442</b>	<b>Change of Annual Accounting Period (Permitted v. Not Permitted) (See Also 444.00-00)</b> 201505014	<b>442.00-00</b>
<b>Section 444</b>	<b>Election of Taxable Year Other Than Required Year</b> • Termination of Election 201302022	<b>444.00-00</b> 444.04-00
<b>Section 446</b>	<b>General Rule for Methods of Accounting (Permissible v. Not Permissible)</b> 201228035 201350033 201403015 201403015 201503011 201504011 201614037 • Clearly v. Not Clearly Reflecting Income 201504011 201547004 • Change of Methods (Permissible v. Not Permissible) 201202021 201345025 201426025 201442050 201442051 201521012 201521012 201521012 201521012 201521012 • <i>Correction of Method or Error</i> 201442049 201442050 201442051 • <i>Consent Needed</i> 201442050 201442051 • <i>Computing Depreciation</i> 201410029 • <i>Change in Method of Accounting for Depreciation</i> 201436048 • Method of Accounting; Banks and Financial Institutions; Specific Cash Item Changes • <i>Loan Fees and Finance Charges (But Not Rev. Rul. 72-100)</i> 201651014 • Change of Methods; Inventory • <i>Uniform Capitalization Rules (See Also 1.263A)</i> 201430013 • Notional Principal Contracts 201411032	<b>446.00-00</b> 446.01-00 446.04-00 446.04-01 446.04-03 446.04-13 446.04-17 446.11-00 446.11-04 446.19-00 446.19-06 446.21-00
<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b> 201203013 201321023 201607026 • Indeterminate Income 201607026 • Tax Refunds 201231011 • Prepaid and Advance Income 201619009 • <i>Goods (1.451-5)</i> 201610017	<b>451.00-00</b> 451.05-00 451.08-00 451.13-00 451.13-04

	• Constructive Receipt 201321023 201327002	451.14-00
	• <i>Payments to Third Person</i> 201321023	451.14-03
	• Accrual Method 201321023	451.19-00
<b>Section 453</b>	<b>Installment Method (Available v. Not Available)</b> 201405005 201440004 201451004 201503005 201524010 201524011 201524012 201524013 201530001 201540003	<b>453.00-00</b>
	• 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 201626009 201626010 201626011 201626012	453.09-01
	• 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
<b>Section 453A</b>	<b>Special Rules for Non Dealers of Real Property</b>	<b>453A.00-00</b>
	• Interest on Deferred Tax Liability 201221021	453A.03-00
<b>Section 457</b>	<b>Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations</b> 201228043 201351001 201434003 201508001 201545010 201636018 201643015	<b>457.00-00</b>
	• Year of Inclusion in Gross Income 201211001	457.01-00
	• Eligible Deferred Compensation Plan Defined 201211001	457.05-00
	• <i>State</i> 201643015	457.05-02
	• 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

<b>Section 460</b>	<b>Special Rules for Long-Term Contracts</b> 201650014	<b>460.00-00</b>
	• 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
<b>Section 461</b>	<b>General Rule for Taxable Year of Deduction (Year Paid v. Not Year Paid)</b> 201237012 201322023 201323006 201343012 201442048 201603024 201610006 201718029	<b>461.00-00</b>
	• Accrual Method 201246029	461.01-00
	• <i>Expenditure For Asset Having Long Useful Life</i> 201311021	461.01-06
	• Incurred Liabilities	461.06-00
	• <i>Accrual Basis</i> 201223015 201311021	461.06-01
<b>Section 465</b>	<b>Deductions Limited to Amount at Risk</b>	<b>465.00-00</b>
	• Amounts Considered at Risk	465.01-00
	• <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
	• Exclusions	465.04-00
	• <i>Real Property</i> 201606027	465.04-01
<b>Section 467</b>	<b>Certain Payments for the Use of Property or Services</b>	<b>467.00-00</b>
	• In General 201549027	467.01-00
<b>Section 468</b>	<b>Special Rules for Mining and Solid Waste Reclamation and Closing Costs</b>	<b>468.00-00</b>
	• Mining (See Also 613.03-06 et seq) 201311011	468.01-00
<b>Section 468A</b>	<b>Special Rules for Decommissioning Cost</b> 201612003 201644013 201644014	<b>468A.00-00</b>
	• 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>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005	468A.04-01

	• <i>Revised Schedules</i>	468A.04-02
	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 201641006 201644011 201644012 201647006 201647006 201716022 201721009 201721010 201723013 201723014 201723015 201723016	
	• Time When Payments Deemed Made	468A.07-00
	201450011	
<b>Section 468B</b>	<b>Special Rules For Designated Settlement Funds</b>	<b>468B.00-00</b>
	201208036 201347019 201411027	
	• In General	468B.01-00
	201447005 201450019	
	• Taxation of Designated Settlement Funds	468B.02-00
	201347019 201411027 201718018	
	• Other Funds	468B.06-00
	201322026 201718029	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036 201347019 201411027	
<b>Section 469</b>	<b>Passive Activity Losses and Credits Limited</b>	<b>469.00-00</b>
	201244017 201312041 201324018 201411025 201427016 201515032	
	• Disallowed Loss and Credit	469.01-00
	• <i>Closely Held C Corporation</i>	469.01-02
	201411025	
	• Passive Activity Defined	469.03-00
	201341030	
	• <i>Definition of Activity</i>	469.03-03
	201221012 201634022 201634022 201634022 201341030 201411025 201634022 201651003 201725003	
	• Rules Determining Income or Loss	469.05-00
	201348013	
	• Disposition of Entire Interest in Passive Activity	469.07-00
	201415002 201428008	
	• Material Participation Defined	469.08-00
	201317010	
	• Other Definitions and Rules	469.10-00
	201348013	
	• Real Property Business	469.14-00
	201321021 201427016 201504010 201638014 201638015 201638016	
<b>Section 471</b>	<b>General Rule for Inventories</b>	<b>471.00-00</b>
	201504011	
<b>Section 472</b>	<b>Last-In, First-Out Inventories</b>	<b>472.00-00</b>
	• Election	472.01-00
	201208033 201342009	
	• LIFO Conformity Requirement	472.05-00
	201550031	

<b>Section 475</b>	<b>Mark to Market Accounting Method for Dealers in Securities</b> 201238025 201423019 201507019	<b>475.00-00</b>
	<ul style="list-style-type: none"> <li>• Treatment of Securities Marked to Market 201314042</li> <li>• Exceptions to Mark to Market Treatment</li> <li>• <i>Securities Held for Investment</i> 201423019</li> <li>• <i>Identification Requirements</i> 201432016</li> <li>• Character of Gain or Loss 201432016</li> <li>• Definitions 201238025 201529006</li> <li>• Commodities Dealers 201623005</li> <li>• Commodities Traders 201623005</li> <li>• Securities Traders 201239004 201423019 201432016</li> </ul>	<ul style="list-style-type: none"> <li>475.01-00</li> <li>475.02-00</li> <li>475.02-01</li> <li>475.02-04</li> <li>475.04-00</li> <li>475.05-00</li> <li>475.06-00</li> <li>475.07-00</li> <li>475.08-00</li> </ul>
<b>Section 481</b>	<b>Adjustments Required by Changes in Method of Accounting</b> 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004 201716002	<b>481.00-00</b>
	<ul style="list-style-type: none"> <li>• Pre-1954 Adjustments</li> <li>• <i>Involuntary</i> 201231004 201442049</li> </ul>	<ul style="list-style-type: none"> <li>481.02-00</li> <li>481.02-02</li> </ul>
<b>Section 483</b>	<b>Interest on Certain Deferred Payments</b>	<b>483.00-00</b>
	<ul style="list-style-type: none"> <li>• Payments to Which Section Applies</li> <li>• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003</li> </ul>	<ul style="list-style-type: none"> <li>483.02-00</li> <li>483.02-01</li> </ul>
<b>Section 501</b>	<b>Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)</b> 201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 201244021 201245021 201303017 201305013 201311028 201311029 201313034 201317011 201319031 201322041 201323024 201325017 201701021 201333014 201335014 201338052 201340020 201347022 201350044 201407014 201410035 201411037 201411037 201415008 201415010 201417017 201419015 201424024 201429027 201431032 201433016 201433017 201433020 201434022 201434023 201451030 201451033 201505040 201505041 201505042 201507026 201517008 201614040 201620011 201620011 201641025 201652029 201710035 201710036 201710036 201718036 201720010	<b>501.00-00</b>
	<ul style="list-style-type: none"> <li>• Instrumentalities of U.S. 201503016 201503019 201509039</li> <li>• Title-Holding Company 201309014 201552033 201617011</li> </ul>	<ul style="list-style-type: none"> <li>501.01-00</li> <li>501.02-00</li> </ul>

• 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  
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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  
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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  
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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  
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201620013 201620013 201620015 201620015 201623011 201626025 201627002  
201631012 201631013 201635006 201637016 201637017 201640022 201640023  
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201710035 201710035 201711014 201714030 201715002 201715004 201716047  
201716052 201717041 201717042 201717043 201717044 201718037 201719018  
201722029 201726013

• *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"> <li>• <i>Trusts</i></li> </ul>	501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031	
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i></li> </ul>	501.03-04
201241010	
<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	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 201721022	
<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i></li> </ul>	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005	
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i></li> </ul>	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> <li>• <i>Literary Organizations</i></li> </ul>	501.03-14
201433020	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i></li> </ul>	501.03-17
201712015	
<ul style="list-style-type: none"> <li>• <i>Prevention of Cruelty Groups</i></li> </ul>	501.03-18
201337017	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i></li> </ul>	501.03-21
201701022	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029	
<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
201311030 201313032 201701022 201717048	
<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i></li> </ul>	501.03-25
201304011 201632022 201340021 201415007 201451036 201505042 201716048	
<ul style="list-style-type: none"> <li>• <i>State Instrumentalities</i></li> </ul>	501.03-26
201411018	

<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
<p>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</p>	
<ul style="list-style-type: none"> <li>• <i>Cooperative Hospital Service Organizations</i></li> </ul>	501.03-32
<p>201218016 201433018</p>	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i></li> </ul>	501.03-33
<p>201213029 201214034 201413012 201531022</p>	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i></li> </ul>	501.04-00
<p>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</p>	
<ul style="list-style-type: none"> <li>• <i>Local Associations of Employees</i></li> </ul>	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020</p>	
<ul style="list-style-type: none"> <li>• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i></li> </ul>	501.04-02
<p>201406019 201451033</p>	
<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i></li> </ul>	501.04-03
<p>201214035 201221025 201221026 201221027 201221028 201221029 201403019  201403019 201403020 201424028 201449002 201552032 201615014 201615014</p>	
<ul style="list-style-type: none"> <li>• <i>Community</i></li> </ul>	501.04-06
<p>201338053</p>	
<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
<p>201204017 201224032 201224035 201234028 201325016 201548020 201604019  201604019 201623013 201636044</p>	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
<p>201217022 201311031 201646007</p>	
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
<p>201205011 201205015 201233018 201327015 201508011 201640024 201716049</p>	
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i></li> </ul>	501.06-00
<p>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 201721020</p>	

<ul style="list-style-type: none"> <li>• <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 201726014</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i> 201327015</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 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</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019</li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035</li> </ul>	501.07-02
<ul style="list-style-type: none"> <li>• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009</li> </ul>	501.07-03
<ul style="list-style-type: none"> <li>• <i>Automobile Clubs</i> 201430019</li> </ul>	501.07-04
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036</li> </ul>	501.07-06
<ul style="list-style-type: none"> <li>• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 201720011</li> </ul>	501.08-00
<ul style="list-style-type: none"> <li>• <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</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 201451040 201605015 201703014</li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008</li> </ul>	501.09-02
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014</li> </ul>	501.09-04

• Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014 201721021	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  
201308032 201330043 201403018 201403018 201411039 201428026 201440021  
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  
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  
201632020 201701020 201701022 201308032 201330043 201331007 201331008  
201334043 201334044 201334045 201345032 201349023 201403017 201403017  
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201416010 201417017 201419015 201423031 201424024 201424027 201427018  
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201440021 201451043 201451045 201452018 201502017 201504017 201510058  
201510059 201511026 201511026 201514011 201514013 201516066 201517019  
201519033 201519035 201523021 201523022 201526021 201535019 201538025  
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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 201721022	
	• 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 201720010	
	• <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	
<b>Section 502</b>	<b>Feeder Organizations (Exempt v. Not Exempt)</b>	<b>502.00-00</b>
	201317011 201444043	
<b>Section 503</b>	<b>Requirements for Exemption (Exempt v. Not Exempt)</b>	<b>503.00-00</b>
	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013 201520013	
<b>Section 504</b>	<b>Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities</b>	<b>504.00-00</b>
	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	
<b>Section 507</b>	<b>Termination of Private Foundation Status</b>	<b>507.00-00</b>
	201216045 201243015 201321024 201418060 201435016 201513005 201514016 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
<b>Section 508</b>	<b>Special Rules With Respect to Section 501 (c)(3) Organizations</b>	<b>508.00-00</b>
	• New Organizations 201446025	508.01-00
<b>Section 509</b>	<b>Private Foundation Defined</b>	<b>509.00-00</b>
	• 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
	• Continuation of Private Foundation Status 201424025	509.03-00
<b>Section 511</b>	<b>Tax on Unrelated Business Income of Charitable, etc, Organizations (Taxable v. Not Taxable)</b> 201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	<b>511.00-00</b>
	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
<b>Section 512</b>	<b>Unrelated Business Taxable Income (Taxable v. Not Taxable)</b> 201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201630009 201636042 201636043 201710005 201710005 201710005	<b>512.00-00</b>
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019	512.01-00

	• <i>Rents and Royalties</i> 201444043 201644019	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043	512.04-00
	• Advertising (See Also 0501.26-02) 201405029	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
<b>Section 513</b>	<b>Unrelated v. Not Unrelated Trade or Business</b> 201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201710005 201710005	<b>513.00-00</b>
	• Trusts 201613014 201613015 201613015 201636042 201636043	513.01-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
<b>Section 514</b>	<b>Unrelated Debt-Financed Income</b> 201418061 201422027 201430017 201434024 201434026	<b>514.00-00</b>
	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005	514.06-00
	• Acquisition Indebtedness 201206018 201246040	514.07-00
<b>Section 521</b>	<b>Exemption of Farmers' Cooperatives From Tax (Exempt v. Not Exempt)</b> 201333014 201511020 201511020	<b>521.00-00</b>
<b>Section 528</b>	<b>Certain Homeowners Associations</b> 201210007 201214016 201223011	<b>528.00-00</b>
	• Revocation of Election 201244005 201327008	528.04-00
	• Definition of Homeowners Association 201204017	528.05-00
<b>Section 529</b>	<b>Qualified State Tuition Programs</b> 201310043 201317017	<b>529.00-00</b>
<b>Section 531</b>	<b>Imposition of Accumulated Earnings Tax (Imposed v. Not Imposed)</b> 201653017	<b>531.00-00</b>
<b>Section 533</b>	<b>Evidence of Purpose to Avoid Income Tax (Proscribed Purpose v. Not Proscribed Purpose)</b>	<b>533.00-00</b>

	• Holding and Investment Companies 201653017	533.02-00
<b>Section 534</b>	<b>Burden of Proof--Accumulated Earning Tax (Commissioner v. Taxpayer)</b> 201428023	<b>534.00-00</b>
<b>Section 542</b>	<b>Definition of Personal Holding Company</b>	<b>542.00-00</b>
	• Stock Ownership Requirements 201208025	542.02-00
<b>Section 544</b>	<b>Rules for Determining Stock Ownership</b> 201208025	<b>544.00-00</b>
<b>Section 562</b>	<b>Dividends Eligible v. Not Eligible for Dividends-Paid Deduction</b> 201205004 201244012 201304004 201516047	<b>562.00-00</b>
	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	562.03-00
<b>Section 565</b>	<b>Consent Dividends</b> 201202014 201336017 201628015	<b>565.00-00</b>
	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02
<b>Section 581</b>	<b>Bank v. Not a Bank</b> 201341017	<b>581.00-00</b>
<b>Section 597</b>	<b>Federal Financial Assistance Provided</b> 201201010	<b>597.00-00</b>
	• Taxable Transfers 201441014	597.06-00
	• Limitation on Collection 201614035	597.07-00
<b>Section 611</b>	<b>Allowance of Deduction for Depletion (Deductible v. Not Deductible)</b> 201448020	<b>611.00-00</b>
	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201520004 201448020 201520004	611.02-04
<b>Section 613</b>	<b>Percentage Depletion</b>	<b>613.00-00</b>
	• Gross Income From Property 201710023 201722028	613.02-00
<b>Section 613A</b>	<b>Limitations on Percentage Depletion in the Case of Oil and Gas Wells</b>	<b>613A.00-00</b>
	• Exemption for Independent Producers and Royalty Owners	613A.03-00
	• <i>General Rule</i> 201210003	613A.03-01
	• Limitations on Subsection (c)	613A.04-00
	• <i>Retailers Excluded</i> 201210003	613A.04-02
<b>Section 614</b>	<b>Definition of Property</b>	<b>614.00-00</b>
	• Election to Aggregate Separate Operating Mineral Interests in Case of Mines 201343005	614.02-00

	• Aggregating Non-Operating Mineral Interests 201405002	614.04-00
<b>Section 617</b>	<b>Deduction and Recapture of Certain Mining Exploration Expenditures</b> 201718011	<b>617.00-00</b>
	• Recapture on Reaching Producing Stage 201350033	617.03-00
<b>Section 638</b>	<b>Continental Shelf Areas</b> 201311024	<b>638.00-00</b>
<b>Section 641</b>	<b>Imposition of Tax</b> <b>201727008</b>	<b>641.00-00</b>
<b>Section 642</b>	<b>Special Rules for Credits and Deductions</b> 201216045 201343002 201345033 201345034	<b>642.00-00</b>
	• Charitable Deduction 201202019 201225004 201343002 201611002 201714002 201714003 201721003	642.03-00
	• <i>Pursuant to Governing Instrument</i> 201438014	642.03-02
	• <i>Pooled Income Funds</i> 201450016	642.03-06
<b>Section 643</b>	<b>Definitions Applicable to Subparts A, B, C, and D</b> 201238004 201245007 201436043 201516008 201516020 201516028 201519012 201527032 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201702005 201702006 201722007	<b>643.00-00</b>
	• Income Defined 201320009	643.02-00
<b>Section 661</b>	<b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201238004 201436043	<b>661.00-00</b>
	• Amounts Paid, Credited, or Required to Be Distributed 201651013	661.01-00
<b>Section 662</b>	<b>Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus</b> 201223012 201436043 201519012	<b>662.00-00</b>
<b>Section 663</b>	<b>Special Rules Applicable to Sections 661 and 662</b> 201710003 201710003 201710003	<b>663.00-00</b>
	• 65-Day Rule 201245008 201709010	663.04-00
<b>Section 664</b>	<b>Charitable Remainder Trusts</b> 201249002 201332011 201332012 201340012 201420010 201426006 201442067 201648007 201648008 201648009	<b>664.00-00</b>
	• Definitions 201340012 201648007 201648008 201648009	664.03-00
	• <i>Charitable Remainder Annuity Trust</i> 201333006	664.03-01
	• <i>Charitable Remainder Unitrust</i> 201340012 201613014 201613015 201636042 201636043 201648007 201648008 201648009	664.03-02
	• Valuation 201325018 201325019 201325020 201325021	664.04-00

<b>Section 671</b>	<b>Trust Income, Deductions, and Credits Attributable to Grantors and Others As Substantial Owners</b>	<b>671.00-00</b>
	201244004 201245006 201310002 201310003 201310004 201310005 201310006 201343021 201349001 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201440008 201440009 201440010 201440011 201440012 201507008 201532023 201613007 201614006 201614007 201614008 201636027 201636028 201636029 201636030 201636031 201636032 201642019 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201709020 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012	
	• Persons Treated as Grantors	671.02-00
	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009	
<b>Section 672</b>	<b>Definitions and Rules</b>	<b>672.00-00</b>
	• Subpart E not to Result in Foreign Ownership	672.05-00
	201532023	
	• <i>Exceptions to General Rule</i>	672.05-01
	201532023 201544002	
<b>Section 673</b>	<b>Reversionary Interests</b>	<b>673.00-00</b>
	201642019	
<b>Section 674</b>	<b>Power to Control Beneficial Enjoyment</b>	<b>674.00-00</b>
	201507008	
	• Power Exercisable Only by Will	674.01-00
	201326011	
<b>Section 675</b>	<b>Administrative Powers</b>	<b>675.00-00</b>
	201235006 201507008	
	• General Powers of Administration	675.04-00
	201216034	
<b>Section 677</b>	<b>Income for Benefit of Grantor</b>	<b>677.00-00</b>
	201326011 201507008	
<b>Section 678</b>	<b>Person Other Than Grantor Treated as Substantial Owner</b>	<b>678.00-00</b>
	• Power to Vest Corpus or Income in Self	678.01-00
	201633021	
<b>Section 691</b>	<b>Recipients of Income in Respect of Decedents</b>	<b>691.00-00</b>
	201330011 201330011 201338028 201430022 201444024	
	• Includibility of Item as Income in Respect of Decedent Generally	691.01-00
	201438014 201611002	
<b>Section 701</b>	<b>Partners, Not Partnerships, Subject to Tax</b>	<b>701.00-00</b>
	201507018	
<b>Section 702</b>	<b>Income and Credits of Partner</b>	<b>702.00-00</b>
	• Partner's Income v. Partnership Income	702.05-00
	201421016	

<b>Section 704</b>	<b>Partner's Distributive Share</b> 201241005 201721013	<b>704.00-00</b>
	• Partnership Agreement 201517006 201537002 201537003	704.01-00
	• <i>Section 704(c) Considerations</i> 201216019 201421001 201505001 201537002 201537003 201710007 201710007 201710007 201710008 201710008 201710008	704.01-04
	• Limitation on Allowance of Losses 201606027	704.06-00
<b>Section 705</b>	<b>Determination of Basis of Partner's Interest</b> 201421016	<b>705.00-00</b>
<b>Section 706</b>	<b>Taxable Years of Partner and Partnership</b> 201319021	<b>706.00-00</b>
<b>Section 707</b>	<b>Transactions Between Partner and Partnership</b> 201613001 201613002 201613003 201714028	<b>707.00-00</b>
	• Not in Capacity as Partner 201324013	707.01-00
	• Sales or Exchanges With Respect to Controlled Partnership	707.02-00
	• <i>Losses Disallowed</i> 201343021	707.02-01
<b>Section 708</b>	<b>Continuation of Partnership</b> 201315026 201605004 201619001 201643016 201643017 201643018 201643019	<b>708.00-00</b>
	• Termination 201244004 201326007 201528007 201619001 201643016 201643017 201643018 201643019 201723008 201723009	708.01-00
	• Merger, Conversion or Consolidation 201619001 201643016 201643017 201643018 201643019	708.02-00
	• Division 201619001 201643016 201643017 201643018 201643019	708.03-00
<b>Section 721</b>	<b>Nonrecognition of Gain or Loss on Contributions</b> 201308019 201326014 201308019 201422004 201511020 201511020 201547003 201633028 201710007 201710007 201710007 201710008 201710008 201710008	<b>721.00-00</b>
<b>Section 731</b>	<b>Extent of Recognition of Gain or Loss on Distribution</b> 201314004 201421001 201421016 201511020 201511020 201537002 201537003	<b>731.00-00</b>
<b>Section 732</b>	<b>Basis of Distributed Property Other Than Money</b> 201505001	<b>732.00-00</b>
<b>Section 734</b>	<b>Optional Adjustment to Basis of Undistributed Partnership Property</b> 201521012 201521012 201521012 201521012 201521012	<b>734.00-00</b>
<b>Section 737</b>	<b>Recognition of Precontribution Gain in Case of Certain Distributions to Contributing Partner</b> 201537002 201537003	<b>737.00-00</b>
<b>Section 743</b>	<b>Optional Adjustments to Basis of Partnership Property</b> 201726012	<b>743.00-00</b>
<b>Section 752</b>	<b>Treatment of Certain Liabilities</b> 201511020 201511020 201608005	<b>752.00-00</b>
	• Liability to Which Property is Subject 201525010 201525010 201525010	752.03-00

	• Sharing Recourse Liabilities	752.06-00
	201525010 201525010 201525010 201525010	
	• <i>Economic Risk of Loss</i>	752.06-01
	201606027	
	• Sharing Non-recourse Liabilities	752.07-00
	201525010 201525010 201525010 201525010	
	• Partnership Liability Versus Partner Liability	752.08-00
	201525010 201525010 201525010 201525010	
<b>Section 754</b>	<b>Manner of Electing Optional Adjustment to Basis of Partnership Property</b>	<b>754.00-00</b>
	201201007 201201014 201213006 201213024 201214006 201240008 201250012	
	201314013 201632006 201632007 201632008 201632009 201341002 201352008	
	201410014 201410019 201410020 201410021 201410022 201410023 201410024	
	201410024 201410025 201410026 201426012 201433010 201436045 201438008	
	201443011 201506001 201506002 201521012 201521012 201521012 201521012	
	201521012 201528027 201530004 201548012 201603018 201610002 201611008	
	201620002 201620002 201620003 201620003 201624016 201624020 201629002	
	201709005 201709006 201709009 201717014 201717038 201726002 201726010	
	• Timeliness of Election	754.02-00
	201201007 201201014 201251004 201314013 201632006 201632007 201632008	
	201632009 201341002 201410014 201410019 201410020 201410021 201410022	
	201410023 201410025 201410026 201426012 201440003 201442003 201443011	
	201444016 201444017 201448002 201505017 201505018 201505019 201505020	
	201505021 201505022 201505023 201505024 201505025 201505026 201505027	
	201508003 201510024 201514002 201519023 201525008 201525008 201525008	
	201525008 201532014 201543002 201605007 201611008 201624005 201629002	
	201640011 201645001 201645008 201648005 201649003 201649005 201705008	
	201707011 201709005 201709006 201709009 201718013 201719006 201719007	
	201722013 201726002 201726010	
<b>Section 761</b>	<b>Terms Defined</b>	<b>761.00-00</b>
	• Partnership	761.01-00
	201235015 201323015 201329003	
	• <i>Organizations Treated as a Partnership</i>	761.01-01
	201329003	
	• Partner	761.02-00
	201411035	
	• Partnership Agreement	761.03-00
	201517006	
<b>Section 806</b>	<b>Small Life Insurance Company Deduction</b>	<b>806.00-00</b>
	201412001	
<b>Section 807</b>	<b>Rules for Certain Reserves</b>	<b>807.00-00</b>
	201312031	
	• Method of Computing Reserves for Purposes of Computing Income	807.03-00
	201312031	
	• <i>Applicable Federal Interest Rate/Prevailing State Assumed Interest Rate</i>	807.03-03
	201640008 201645010	
	• <i>Prevailing Commissioners' Standard Tables</i>	807.03-04
	201230009	
	• Adjustments for Change in Computing Reserves	807.05-00
	201511013 201511013	

<b>Section 812</b>	<b>Definitions of Company's Share and Policyholder's Share</b> 201603023	<b>812.00-00</b>
<b>Section 817</b>	<b>Treatment of Variable Contracts</b> 201235001 201240018 201309011 201323001 201323002 201323003 201323004 201338004 201338005 201341033 201410012 201417007 201436005 201502003 201504005 201540004 201651002 201651012 201705003	<b>817.00-00</b>
	• Treatment Nondiversified Contracts	817.08-00
	• <i>Look-Through Diversification</i> 201540004	817.08-04
<b>Section 831</b>	<b>Tax On Insurance Companies Other Than Life Insurance Companies</b> 201225013 201229008 201314020 201317002 201323009 201428006 201438022 201440015 201451012 201511021 201511021 201517018 201527014 201527015 201532028 201535009 201540008 201611001 201633027 201645004 201702037 201714021 201716014	<b>831.00-00</b>
	• Alternative Tax Small Companies 201433012	831.02-00
	• Whether Company Qualifies as Insurance Company 201219009 201219010 201219011 201224018 201351006 201419007	831.03-00
<b>Section 832</b>	<b>Insurance Company Taxable Income</b> 201232030 201235011 201250022 201328027 201428006 201429007 201438022 201503011 201515017 201533011	<b>832.00-00</b>
	• Premiums Earned 201235011 201536024	832.05-00
	• Losses Incurred 201429007 201642034	832.06-00
	• <i>Salvage and Reinsurance Recoverable</i> 201515017	832.06-01
	• <i>Unpaid Losses</i> 201435011 201437011	832.06-02
	• Interinsurers or Reciprocal Underwriters 201322008	832.15-00
<b>Section 833</b>	<b>Treatment of Blue Cross Blue Shield Organizations</b> 201416002 201642026	<b>833.00-00</b>
	• Organizations Subject to Sec. 833 201642026	833.03-00
	• <i>Existing Blue Cross or Blue Shield Organizations</i> 201642026	833.03-01
	• <i>Material Change in Operations Existing Blue Cross or Blue Shield Organizations</i> 201432013 201642026	833.03-03
<b>Section 846</b>	<b>Discounted Unpaid Losses Defined</b>	<b>846.00-00</b>
	• Determination of Undiscounted Unpaid Losses 201435011	846.01-00
<b>Section 847</b>	<b>Special Estimated Tax Payments</b> 201640017	<b>847.00-00</b>
<b>Section 848</b>	<b>Capitalization of Policy Acquisition Expenses</b>	<b>848.00-00</b>
	• Net Premiums	848.05-00

	• <i>Special Rules for Reinsurance</i> 201501011 201642032	848.05-03
	• Classification of Contracts	848.06-00
	• <i>Treatment of Reinsurance Contract</i> 201501011 201642032	848.06-06
<b>Section 851</b>	<b>Definition of Regulated Investment Company</b> 201325002	<b>851.00-00</b>
	• Election to be Regulated Investment Company 201521014 201521014 201521014 201521014 201521014	851.01-00
	• Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021	851.02-00
<b>Section 852</b>	<b>Taxation of Regulated Investment Companies and Their Shareholders</b> 201340016 201619004	<b>852.00-00</b>
<b>Section 853</b>	<b>Foreign Tax Credit Allowed Shareholders</b>	<b>853.00-00</b>
	• Election 201629004 201705005 201707009	853.01-00
<b>Section 854</b>	<b>Limitations Applicable to Dividends Received From Regulated Investment Company</b> 201640018	<b>854.00-00</b>
<b>Section 855</b>	<b>Dividends Paid by Regulated Investment Company After Close of Taxable Year</b> 201530006 201619004	<b>855.00-00</b>
	• General Rule 201244003	855.01-00
<b>Section 856</b>	<b>Definition of Real Estate Investment Trust</b> 201204006 201205004 201208007 201208012 201208014 201214009 201216031 201218007 201226004 201232032 201234006 201238009 201244012 201250019 201251005 201252009 201304004 201310020 201311009 201313017 201314002 201315007 201316013 201317001 201320007 201323016 201327006 201328018 201341032 201407011 201418037 201423011 201424020 201427001 201428004 201428005 201429017 201429024 201431018 201431020 201432014 201433011 201441014 201443017 201444022 201450005 201450017 201509019 201516018 201516049 201521006 201521006 201523015 201528006 201537020 201546006 201549013 201549023 201551007 201620001 201620001 201647005 201647005 201705007 201716002 201716043 201720008 201725002	<b>856.00-00</b>
	• Income Requirements 201225008 201225009 201246013 201407011 201418022 201428002 201433005 201518010 201522002 201524017 201527012 201527013 201546006 201602003 201605005 201620001 201620001 201649013 201652012 201722016	856.01-00
	• Investment Requirements 201236006 201315007 201406009 201428002 201450017 201503010 201515009 201518010 201521006 201521006 201521006 201521006 201521006 201524017 201551007 201602003 201628009	856.02-00
	• Other Requirements 201225008 201225009 201530014	856.03-00

	• Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 201716044	856.04-00
	• Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201511019 201516018 201521015 201521015 201521015 201521015 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 201614022 201615007 201628020 201628021 201638010 201638021 201640002 201652005 201653016 201710012 201710012 201710012 201722017 201723012 201726011	856.07-00
<b>Section 857</b>	<b>Taxation of Real Estate Investment Trusts and Their Beneficiaries</b> 201315004 201340004 201346005 201609004	<b>857.00-00</b>
	• Requirements to be Taxed as a REIT 201717005	857.01-00
	• Taxation of Trusts	857.02-00
	• <i>Income from Foreclosure Property</i> 201623007	857.02-02
	• <i>Income from Prohibited Transactions</i> 201614009 201640007 201707010	857.02-03
	• Earnings and Profits 201652012	857.05-00
<b>Section 858</b>	<b>Dividends Paid by Real Estate Investment Trust After Close of Taxable Year</b> 201244009	<b>858.00-00</b>
<b>Section 860</b>	<b>Deduction for Deficiency Dividends</b> <b>201727004</b>	<b>860.00-00</b>
	• Interest and Addition to Tax <b>201727004</b>	860.02-00
	• Adjustments 201239006	860.03-00
	• Determination <b>201727004</b>	860.04-00
	• Claim Required for Dividend Deduction <b>201727004</b>	860.06-00
	• Suspension of Statute of Limitations <b>201727004</b>	860.07-00
<b>Section 860C</b>	<b>Taxation of Residual Interest</b>	<b>860C.00-00</b>
	• Taxable Income or Net Loss 201306021	860C.02-00
<b>Section 860D</b>	<b>REMIC Defined</b> 201713007 201601005 201649006 201649009 201649010 201650011 201714017	<b>860D.00-00</b>
<b>Section 860F</b>	<b>Other Rules</b>	<b>860F.00-00</b>
	• Treatment of Transfers to the REMIC 201517007	860F.04-00
<b>Section 860G</b>	<b>Other Definitions and Special Rules</b> 201623007	<b>860G.00-00</b>
<b>Section 861</b>	<b>Income From Sources Within the U.S.</b>	<b>861.00-00</b>

	• Interest 201205007 201447030	861.02-00
	• Compensation for Labor or Services 201438027	861.04-00
	• Allocation and Apportionment of Deductions (In General) 201446018	861.08-00
	• <i>Apportionment</i> 201614031	861.08-02
	• <i>Net Operating Losses</i> 201228013	861.08-12
	• Allocation and Apportionment of Interest Expense (In General) 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201718035	861.09-00
	• <i>Apportionment Rules -- Corporations</i> 201423001 201718034	861.09-05
	• <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036	861.09-06
	• <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035	861.09-07
	• Characterization Rules and Adjustments for Certain Assets (In General) 201336018	861.12-00
	• <i>Miscellaneous</i> 201336018	861.12-04
<b>Section 863</b>	<b>Items Not Specified in Sections 861 or 862</b>	<b>863.00-00</b>
	• Partly From Sources Within and Partly From Sources Without U.S.	863.02-00
	• <i>Transportation</i> 201311024	863.02-04
<b>Section 864</b>	<b>Definitions</b>	<b>864.00-00</b>
	• U.S. Trade or Business 201501013	864.01-00
	• <i>Trade or Business Conducted Through Partnership</i> 201501013	864.01-02
	• <i>Trading in Securities</i> 201501013	864.01-04
	• Effectively Connected Income 201325012	864.02-00
	• <i>U.S. Source Interest, Dividends, etc.</i> 201325012	864.02-01
	• Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017	864.04-00
<b>Section 871</b>	<b>Tax on Nonresident Alien Individuals</b> 201539028 <b>201727005 201727006</b>	<b>871.00-00</b>
	• Tax on Nonresident Aliens	871.02-00
	• <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006	871.02-13

	• Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments	871.04-00
	• <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021	871.04-04
<b>Section 882</b>	<b>Tax on Income of Foreign Corporations Connected with United States Business</b>	<b>882.00-00</b>
	• Return Required 201515029	882.03-00
<b>Section 884</b>	<b>Branch Tax</b>	<b>884.00-00</b>
	• Branch Profits Tax 201628016	884.01-00
	• Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201443003 201543007	884.08-00
	• <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010	884.08-10
	• <i>Reorganization of a Foreign Corporation</i> 201443003 201443003	884.08-30
<b>Section 887</b>	<b>Imposition of Tax On Gross Transportation Income Of Nonresident Aliens and Foreign Corporations</b>	<b>887.00-00</b>
	201212012	
<b>Section 894</b>	<b>Income Affected by Treaty</b>	<b>894.00-00</b>
	• Teachers, Students, and Trainees 201251015	894.10-00
	• Pensions 201412016	894.11-00
<b>Section 897</b>	<b>Disposition of Investment in United States Real Property</b>	<b>897.00-00</b>
	201321007	
	• Distributions of U.S. Real Property Interest By Foreign Corporation 201321007	897.05-00
<b>Section 901</b>	<b>Taxes of Foreign Countries and of Possessions of U.S.</b>	<b>901.00-00</b>
	201423022	
	• Allowance of Credit 201617009	901.01-00
	• Amount Allowed 201349015	901.02-00
	• Denial of Credit with Respect to Certain Abusive Transactions 201312045	901.11-00
<b>Section 902</b>	<b>Deemed Paid Credit Where Domestic Corporation Owns 10 Percent or More of Voting Stock of Foreign Corporation (See Also 960.00-00 et. seq.)</b>	<b>902.00-00</b>
	• Computation of Credit	902.01-00
	• <i>Post-1986 Undistributed Earnings</i> 201441015 201444039	902.01-01
	• <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039	902.01-02
<b>Section 904</b>	<b>Limitation on Credit</b>	<b>904.00-00</b>
	• Carryback and Carryover 201438027	904.02-00

	• Recapture of Overall Foreign Loss 201240017 201249012	904.05-00
	• <i>Overall Foreign Loss Accounts</i> 201452002	904.05-04
<b>Section 905</b>	<b>Applicable Rules</b> 201429026	<b>905.00-00</b>
	• Adjustments on Payment of Accrued Taxes	905.03-00
	• <i>Pooling Adjustments</i> 201441015 201444039	905.03-02
	• <i>Redetermination of U.S. Liability</i> 201444039	905.03-03
<b>Section 911</b>	<b>Citizens or Residents of the United States Living Abroad</b> 201313023 201538016 201620006 201620006	<b>911.00-00</b>
	• Election 201507013 201507016 201539018 201620006 201620006 201650006	911.11-00
	• <i>Timely filed returns</i> 201507013 201507016 201539018 201650006	911.11-01
	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004 201538016 201620006 201620006	911.11-03
<b>Section 932</b>	<b>Coordination of United States and Virgin Islands Income Taxes</b>	<b>932.00-00</b>
	• Bona Fide Residents of the Virgin Islands 201503012	932.02-00
<b>Section 951</b>	<b>Amounts Included in Gross Income of U.S. Shareholders (Included v. Not Included)</b> 201436047	<b>951.00-00</b>
<b>Section 952</b>	<b>Subpart F Income Defined</b> 201240019	<b>952.00-00</b>
<b>Section 953</b>	<b>Insurance Income</b> 201407010 201503009 201504006 201504008 201637005	<b>953.00-00</b>
	• Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 201351010 201451012 201537009 201539006 201611001 201722003	953.06-00
<b>Section 954</b>	<b>Foreign Base Company Income</b> 201235007	<b>954.00-00</b>
	• Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020	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

<b>Section 956</b>	<b>Investment of Earnings in U.S. Property</b>	<b>956.00-00</b>
	201420017 201436047 201446020 201521006 201521006 201521006	
	• U.S. Property Defined	956.03-00
	201516064	
	• Pledges and Guarantees	956.05-00
	201203010 201436047	
<b>Section 982</b>	<b>Admissibility of Documentation Maintained in Foreign Countries</b>	<b>982.00-00</b>
	201333013	
<b>Section 987</b>	<b>Branch Transactions</b>	<b>987.00-00</b>
	• Remittances (Definition)	987.03-00
	201321007	
<b>Section 988</b>	<b>Treatment of Certain Foreign Currency Transactions</b>	<b>988.00-00</b>
	201619004	
<b>Section 992</b>	<b>Requirements of a Domestic International Sales Corporation</b>	<b>992.00-00</b>
	201433003	
	• 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 201634002	
	201634002 201634002 201634020 201634020 201634020 201701003 201701010	
	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 201604007 201622022 201628017 201629006 201631010	
	201633007 201634002 201634020 201635003 201638008 201640003 201641007	
	201642012 201645003 201649004 201652018 201708001 201712011 201714013	
	201717015 201717017 201722010 201722024 201726009	
<b>Section 1001</b>	<b>Determination of Amount of and Recognition of Gain or Loss</b>	<b>1001.00-00</b>
	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 201628008	
	201638004 201647001 201647001 201702005 201702006 201709020 201722007	
	• Amount Realized	1001.02-00
	201221004 201525010 201525010 201525010 201525010	
	• <i>Property Differing Materially</i>	1001.02-07
	201443004 201443004 201516022 201516023	
<b>Section 1011</b>	<b>Adjusted Basis for Determining Gain or Loss</b>	<b>1011.00-00</b>
	201418007	

	• Allocation of Basis 201709001	1011.01-00
<b>Section 1012</b>	<b>Basis of Property--Costs</b> 201617002	<b>1012.00-00</b>
<b>Section 1014</b>	<b>Basis of Property Acquired From a Decedent</b> 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009	<b>1014.00-00</b>
<b>Section 1015</b>	<b>Basis of Property Acquired by Gift or Transfer in Trust</b> 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201525001 201525001 201525001 201604001 201604001 201702005 201702006 201709020 201722007	<b>1015.00-00</b>
<b>Section 1031</b>	<b>Exchange of Property Held for Productive Use or Investment</b> 201234018 201242003 201302009 201313024 201411036 201416006 201648013 201706009	<b>1031.00-00</b>
	• Property Held For Productive Use or Investment 201601011 201605017	1031.01-00
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	• Deferred Exchanges 201238027 201242003 201252018 201308020 201308020 201332010 201416006 201437012 201648013	1031.05-00
	• Multi-Party Exchanges 201252018 201332010	1031.06-00
	• Exchanges Not Solely In Kind 201325011 201648013	1031.07-00
<b>Section 1032</b>	<b>Exchange of Stock for Property (Recognition v. Nonrecognition)</b> 201249011 201250021 201324009	<b>1032.00-00</b>
<b>Section 1033</b>	<b>Involuntary Conversion</b> 201333010 201333011	<b>1033.00-00</b>
	• General Rule 201609003 201636034 201702034	1033.01-00
	• Definition of Involuntary Conversion Events 201252010 201609003 201702034	1033.02-00
	• Property Similar or Related in Service or Use 201609003 201636034 201702034	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
<b>Section 1035</b>	<b>Exchanges of Insurance Policies</b> 201304003 201330016 201330016	<b>1035.00-00</b>
<b>Section 1041</b>	<b>Transfers of Property Between Spouses or Incident to Divorce</b> 201206005 201707007 201707008	<b>1041.00-00</b>
<b>Section 1042</b>	<b>Sales of Stock to Employee Stock Ownership Plans or Certain Cooper- atives</b>	<b>1042.00-00</b>
	• Nonrecognition of Gain 201435014	1042.01-00

<b>Section 1045</b>	<b>Rollover of Gain from One Qualified Business Stock to Another</b> 201650010	<b>1045.00-00</b>
<b>Section 1060</b>	<b>Special Allocation Rules for Certain Asset Acquisitions</b> 201501011 201642032	<b>1060.00-00</b>
<b>Section 1092</b>	<b>Straddles</b> 201515001 201543008	<b>1092.00-00</b>
	• Special Rule for Identified Straddles 201241005 201515001	1092.02-00
	• <i>Defined</i> 201515001	1092.02-01
	• Mixed Straddles 201543008 201615001 201615001 201637011 201639004	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011	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
<b>Section 1202</b>	<b>50-Percent Exclusion for Gain from Certain Small Business Stocks</b> 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010	<b>1202.00-00</b>
<b>Section 1221</b>	<b>Capital Asset v. Not a Capital Asset</b> 201203003 201208038 201209014	<b>1221.00-00</b>
<b>Section 1222</b>	<b>Other Terms Relating to Capital Gains and Losses</b> 201642035	<b>1222.00-00</b>
<b>Section 1223</b>	<b>Holding Period of Capital Assets</b> 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001 201525001 201525001 201525001	<b>1223.00-00</b>
<b>Section 1234</b>	<b>Option to Buy or Sell</b> 201547004	<b>1234.00-00</b>
	• Gain or Loss of Purchaser 201214021	1234.01-00
	• Sale v. Option 201547004	1234.03-00
<b>Section 1234A</b>	<b>Gains or Losses From Certain Terminations</b> 201642035	<b>1234A.00-00</b>
<b>Section 1235</b>	<b>Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)</b> 201701009	<b>1235.00-00</b>
<b>Section 1248</b>	<b>Gain From Certain Sales or Exchanges of Stock in Certain Foreign Corporations</b> 201423006 201426008	<b>1248.00-00</b>
<b>Section 1250</b>	<b>Gain From Dispositions of Certain Depreciable Realty</b> • Section 1250 Property 201243003	<b>1250.00-00</b> 1250.01-00

	• Exceptions and Limitations	1250.04-00
	• <i>Gifts</i>	1250.04-01
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<b>Section 1253</b>	<b>Transfers of Franchises, Trademarks, and Trade Names</b>	<b>1253.00-00</b>
	201322020	
<b>Section 1256</b>	<b>Section 1256 Contracts Marked to Market</b>	<b>1256.00-00</b>
	• Definitions	1256.07-00
	• <i>Qualified Board or Exchange</i>	1256.07-05
	201322033	
<b>Section 1258</b>	<b>Recharacterization of Gain from Certain Transactions</b>	<b>1258.00-00</b>
	201501012	
<b>Section 1272</b>	<b>Current Inclusion in Income of Original Issue Discount</b>	<b>1272.00-00</b>
	• OID Election	1272.05-00
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<b>Section 1275</b>	<b>Other Definitions &amp; Special Rules</b>	<b>1275.00-00</b>
	• Integration	1275.08-00
	201614010	
<b>Section 1276</b>	<b>Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income</b>	<b>1276.00-00</b>
	• Accrued Market Discount	1276.02-00
	• <i>Constant Interest Rate Election</i>	1276.02-02
	201619004	
<b>Section 1286</b>	<b>Tax Treatment of Stripped Bonds</b>	<b>1286.00-00</b>
	201229003 201701017 201502006 201502007	
<b>Section 1295</b>	<b>Qualified Electing Fund</b>	<b>1295.00-00</b>
	• Time For Making Election	1295.02-00
	201228021 201249014	
	• <i>Retroactive Elections</i>	1295.02-02
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<b>Section 1296</b>	<b>Passive Foreign Investment Company</b>	<b>1296.00-00</b>
	201244003 201311014 201447003	
	• Characterization of Income	1296.02-00

	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
<b>Section 1297</b>	<b>Special Rules</b> 201322009 201515006	<b>1297.00-00</b>
<b>Section 1301</b>	<b>Averaging of Farm Income</b>	<b>1301.00-00</b>
	• Engaged in Farm Business 201435006	1301.01-00
<b>Section 1311</b>	<b>Correction of Error</b> 201208027 201313027	<b>1311.00-00</b>
	• Inconsistent Position v. No Inconsistent Position 201710029 201710029	1311.01-00
<b>Section 1313</b>	<b>Definitions</b>	<b>1313.00-00</b>
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
<b>Section 1341</b>	<b>Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right</b> 201224029 201328031	<b>1341.00-00</b>
<b>Section 1361</b>	<b>Definitions</b>	<b>1361.00-00</b>
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	• <i>Non-Resident Alien as Shareholder</i> 201312023 201545015	1361.01-03
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201634006 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006	1361.01-04
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	• <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201203011 201225005 201232003 201232027 201233014 201235008 201238017 201301004 201302004 201302005 201302006 201313002 201322016 201327009 201330012 201618003 201618003 201634019 201634019 201634019 201330012 201341003 201341009 201347014 201414006 201419009 201436039 201447007 201528020 201545015 201549001 201610012 201614002 201614003 201614019 201634019 201639010 201639011 201639012 201644006 201644007 201650007	1361.03-02

• *Electing Small Business Trusts* 1361.03-03  
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• *Qualified Subchapter S Subsidiary* 1361.05-00  
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**Section 1362 Election by Small Business Corporation 1362.00-00**

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• *Eligible v. Ineligible* 1362.01-00  
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• *Shareholder Consent* 1362.01-01  
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• *Election After Termination* 1362.01-02  
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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* 1362.03-00  
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• Inadvertent Terminations

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<b>Section 1366</b>	<b>Pass-Thru of Items to Shareholders</b> 201327009 201333008 201429025	<b>1366.00-00</b>
<b>Section 1367</b>	<b>Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders</b> 201237017 201421015 201440013	<b>1367.00-00</b>
<b>Section 1368</b>	<b>Distributions</b> 201207002 201216027 201328025	<b>1368.00-00</b>
	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
<b>Section 1374</b>	<b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b> 201202014 201219003 201314008 201348007 201722008	<b>1374.00-00</b>
<b>Section 1381</b>	<b>Organizations to Which Part Applies</b> 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	<b>1381.00-00</b>
	• Certain Other Cooperatives 201228014	1381.02-00
<b>Section 1382</b>	<b>Taxable Income of Cooperatives</b> 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003	<b>1382.00-00</b>
	• Patronage Dividends 201228035	1382.02-00
	• Exceptions 201407003	1382.04-00
<b>Section 1385</b>	<b>Amounts Includible in Patron's Gross Income</b> 201604008 201604008	<b>1385.00-00</b>
<b>Section 1388</b>	<b>Definitions; Special Rules</b> 201234018	<b>1388.00-00</b>
<b>Section 1402</b>	<b>Definitions</b> 201402004 201402004	<b>1402.00-00</b>
	• Net Earnings From Self-Employment	1402.01-00
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
<b>Section 1441</b>	<b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b> 201202001 201311006 <b>201727005 201727006</b>	<b>1441.00-00</b>
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00

	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
<b>Section 1461</b>	<b>Liability for Withheld Tax</b> 201503013	<b>1461.00-00</b>	
<b>Section 1501</b>	<b>Privilege to File Consolidated Returns (May v. May Not File Consolidated Return)</b> 201213012 201306007 201726015	<b>1501.00-00</b>	
<b>Section 1502</b>	<b>Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)</b> 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	<b>1502.00-00</b>	
	• <i>Liability for Tax</i> 201644018	1502.06-00	
	• <i>Overall Foreign Loss Recapture Rules</i> 201452002	1502.08-00	
	• <i>Intercompany Transactions</i> 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• <i>Stock, Bonds, and Other Obligations of Members</i> 201208034	1502.14-00	R
	• <i>Limitation on Built-in Losses</i> 201232011	1502.15-00	
	• <i>Excess Losses</i> 201350007 201441010	1502.19-00	
	• <i>Consolidated Net Operating Loss Deduction</i> 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201632002 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201521007 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201620009 201628003 201630003 201630003 201630004 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040	1502.21-00	
	• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019	1502.32-00	

• Earnings and Profits 201411007	1502.33-00
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00
• Life and Non-Life 201210015 201213012	1502.50-00
• 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 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023	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
• Taxable Year of Members of Group 201520001 201520001 201414015 201520001	1502.76-00
• <i>Income Allocation</i> 201235003 201542007	1502.76-01
• Common Parent Agent for Subsidiaries 201522005 201552025	1502.77-00
• Separate Return Years 201251003 201324004	1502.79-00
• Applicability of Other Provisions of Law 201650013	1502.80-00
• Consolidated Returns for Subsequent Years 201324004	1502.89-00
• Election to File Separate Returns	1502.90-00
• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
• Carryover and Carryback 201228005 201312019	1502.92-00
• Intercompany Transactions 201208034 201402001 201402001	1502.93-00
• Stock Transactions 201208034	1502.94-00
• Application of Section 382 with Respect to a Consolidated Group 201414009 201511012 201511012	1502.98-00
• <i>Apportionment</i> 201207003 201414009	1502.98-05
• <i>Limitation on Use of Credits and Net Capital Losses</i> 201435012	1502.98-08
• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00

<b>Section 1504</b>	<b>Definitions</b>	<b>1504.00-00</b>
	201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012	
	• <b>Affiliated Group v. Not an Affiliated Group</b>	1504.01-00
	201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	
	• <b>Includible Corporation v. Not an Includible Corporation</b>	1504.02-00
	201213012 201214020 201251003 201429007 201433013	
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i>	1504.02-01
	201248002	
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i>	1504.02-02
	201248002	
<b>Section 1563</b>	<b>Definitions and Special Rules</b>	<b>1563.00-00</b>
	201405009	
<b>Section 2001</b>	<b>Imposition and Rate of Tax</b>	<b>2001.00-00</b>
	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013	
<b>Section 2010</b>	<b>Unified Credit Against Estate Tax</b>	<b>2010.00-00</b>
	201612005 201612009 201612010 201618006 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604014 201604016 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615009 201615010 201615010 201617003 201620008 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630001 201630007 201630007 201630012 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710004 201710004 201710010 201710010 201710010 201710011 201710014 201710014 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
<b>Section 2032</b>	<b>Alternate Valuation</b>	<b>2032.00-00</b>
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014	
<b>Section 2032A</b>	<b>Valuation of Farm Real Property</b>	<b>2032A.00-00</b>
	201224019 201230023 201418011 201633001 201652017	
<b>Section 2033</b>	<b>Property in Which Decedent Had an Interest</b>	<b>2033.00-00</b>
	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005	
	• <b>Interest v. No Interest at Time of Death</b>	2033.01-00
	201323007	
<b>Section 2035</b>	<b>Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death</b>	<b>2035.00-00</b>
	201223012 201238004 201647001 201647001 201702005 201709020	
	• <b>Inclusion of Certain Property in Gross Estate</b>	2035.01-00
	201323007 201342001 201702006	

	• Coordination with Other Code Sections 201327010	2035.06-00
<b>Section 2036</b>	<b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b> 201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201702006 201709020 201722007 201723002 201723003	<b>2036.00-00</b>
	• Retention of Right to Designate Who Shall Enjoy Property or Income 201323007	2036.02-00
<b>Section 2037</b>	<b>Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)</b> 201323007 201342001 201345004 201345026 201345027 201345028 201418007 201432005 201433006 201434004 201434005 201436003 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201525001 201525001 201525001 201525001 201647001 201647001 201702005 201702006 201709020 201722007	<b>2037.00-00</b>
<b>Section 2038</b>	<b>Revocable Transfers (Included v. Not Included in Gross Estate)</b> 201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001 201544005 201604001 201604001 201647001 201647001 201702005 201709020 201722007 201723002 201723003	<b>2038.00-00</b>
	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
<b>Section 2040</b>	<b>Joint Interests (Included v. Not Included in Gross Estate)</b> 201216005	<b>2040.00-00</b>

<b>Section 2041</b>	<b>Powers of Appointment (Included v. Not Included in Gross Estate)</b>	<b>2041.00-00</b>
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 201634015 201634015 201634015 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201429009 201436036 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201613007 201614006 201614007 201614008 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201718003 201718004 201718005 201718006 201718007 201718008 201718009 201718010 201718012	
	• Pre-1942 Powers	2041.01-00
	201707003 201707004 201707005	
	• Post-1942 Powers	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	
	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 201634016 201634016 201634017 201634017 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008	
	• Exercise of Powers	2041.05-00
	201425007	
<b>Section 2042</b>	<b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b>	<b>2042.00-00</b>
	201235006 201328030	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
<b>Section 2043</b>	<b>Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate)</b>	<b>2043.00-00</b>
	201206005	
<b>Section 2044</b>	<b>Certain Property for which Marital Deduction was Previously Allowed</b>	<b>2044.00-00</b>
	201528014 201536010 201603004 201615004 201615004 201721006	
<b>Section 2053</b>	<b>Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible)</b>	<b>2053.00-00</b>
	201206005	
<b>Section 2055</b>	<b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b>	<b>2055.00-00</b>
	201216045 201236022 201316004 201450003 201702004	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i>	2055.12-10
	201333006	
<b>Section 2056</b>	<b>Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)</b>	<b>2056.00-00</b>
	201243004 201634018 201634018 201634018 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018	
	• Terminable Interests	2056.01-00
	201450002 201624015 201717001	

	• Qualified Terminable Interest Property 201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006	2056.07-00
	• <i>Effective Election</i> 201345006 201636026 201714020	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201634018 201634018	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201634018 201634018	2056.19-02
<b>Section 2056A</b>	<b>Qualified Domestic Trusts (Deductible v. Not Deductible)</b> 201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002	<b>2056A.00-00</b>
<b>Section 2203</b>	<b>Definition of Executor</b> 201405016	<b>2203.00-00</b>
<b>Section 2207A</b>	<b>Right of Recovery in the Case of Certain Marital Deduction Property</b> 201243004 201303003 201426016 201536010	<b>2207A.00-00</b>

**Section 2501**

**Imposition of Gift Tax (Imposed v. Not Imposed)**

**2501.00-00**

201216010 201218003 201223012 201233008 201243001 201245007 201310002  
201310003 201310004 201310005 201310006 201320009 201322025 201410001  
201410002 201410003 201410004 201410005 201410006 201410007 201410008  
201410009 201410010 201412015 201417001 201417002 201418007 201419001  
201422005 201426014 201430003 201430004 201430005 201430006 201430007  
201432029 201435007 201436008 201436009 201436010 201436011 201436012  
201436013 201436014 201436015 201436016 201436017 201436018 201436019  
201436020 201436021 201436022 201436023 201436024 201436025 201436026  
201436027 201436028 201436029 201436030 201436031 201436032 201438010  
201438011 201438012 201438013 201438016 201440008 201440009 201440010  
201440011 201440012 201442042 201442043 201442044 201442045 201442046  
201443004 201443004 201451005 201509002 201509003 201509004 201509005  
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201510002 201510003 201510004 201510005 201510006 201510007 201510008  
201510009 201510010 201510011 201510012 201510013 201510014 201510015  
201510016 201510017 201510018 201510019 201510020 201510021 201510022  
201510023 201511002 201511002 201511002 201511003 201511003 201511004  
201511004 201511005 201511005 201511006 201511006 201511007 201511007  
201511008 201511008 201511009 201511009 201511010 201515002 201515003  
201515004 201515005 201516008 201516020 201516022 201516023 201519012  
201525001 201525001 201525001 201525001 201528024 201530008 201530009  
201530010 201530011 201530012 201530013 201531003 201531004 201531005  
201531006 201531007 201531007 201532008 201532009 201532010 201532011  
201532012 201532013 201543006 201550005 201550006 201550007 201550008  
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201614006 201614007 201614008 201628008 201628010 201636027 201636028  
201636029 201636030 201636031 201636032 201647001 201647001 201650005  
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201653008 201653009 201702006 201709020 201718003 201718004 201718005  
201718006 201718007 201718008 201718009 201718010 201718012 201722007  
201723002 201723003

• Gift v. Not a Gift 2501.01-00

201205001 201207001 201208003 201208004 201208006 201208031 201209001  
201209002 201210001 201210002 201243006 201342001 201345004 201345026  
201345027 201345028 201407008 201418017 201418031 201418032 201432005  
201433006 201434004 201434005 201436003 201521002 201521002 201521002  
201521002 201521002 201521003 201521003 201521003 201521003 201521003  
201521004 201521004 201521004 201521004 201521004 201527032 201544005  
201642027 201642028 201642029 201642030 201707003 201707004 201707005

• Transfers of Intangible Property By Non-Resident Not Citizens 2501.03-00  
201250001

**Section 2503**

**Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)**

**2503.00-00**

• Present v. Future Interests 2503.03-00  
201208026

**Section 2511**

**Transfers in General (Gift v. Not a Gift)**

**2511.00-00**

201206005 201243004 201244014 201334001 201422005 201440007 201507008  
201525002 201525002 201525002 201525002 201525003 201525003 201525003  
201525003 201528014 201536010 201721006

• Gifts Indirectly Made 2511.04-00  
201208026 201442053

• Gift of Remainder 2511.11-00  
201407009 201440007

	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201403005 201540006	2511.18-00
<b>Section 2512</b>	<b>Valuation of Gifts</b> 201206005 201330033 201330033	<b>2512.00-00</b>
<b>Section 2513</b>	<b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed)</b> 201240003 201240004 201523003 201644002 201724007	<b>2513.00-00</b>
<b>Section 2514</b>	<b>Powers of Appointment (Transfer v. Not a Transfer)</b> 201210008 201310002 201310003 201310004 201310005 201310006 201634015 201634015 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012	<b>2514.00-00</b>
	• Power Created on or Before October 21, 1942 201707003 201707004 201707005	2514.01-00
	• Power Created After October 21, 1942 201435007 201615004 201615004	2514.02-00
	• Definition of General Power of Appointment 201634016 201634016 201634016 201634017 201634017 201634017 201634016 201634017	2514.03-00
<b>Section 2516</b>	<b>Certain Property Settlements (Exempt v. Not Exempt &gt;From Gift Tax)</b> 201206005	<b>2516.00-00</b>
<b>Section 2518</b>	<b>Disclaimers</b> 201208005 201245004 201516056	<b>2518.00-00</b>
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• <i>Time Limit</i> 201707003 201707004 201707005	2518.01-01
	• <i>Acceptance of Benefits</i> 201516056	2518.01-02
	• <i>Joint Property</i> 201516056	2518.01-03
	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02

	• Disclaimer by Surviving Spouse 201516056	2518.04-00
<b>Section 2519</b>	<b>Disposition of Certain Life Estates</b> 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201615004 201721006	<b>2519.00-00</b>
<b>Section 2522</b>	<b>Charitable and Similar Gifts (Deductible v. Not Deductible)</b> 201321012 201323007	<b>2522.00-00</b>
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
<b>Section 2523</b>	<b>Gift to Spouse (Marital Deduction Allowed v. Not Allowed)</b>	<b>2523.00-00</b>
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
<b>Section 2524</b>	<b>Extent of Deductions</b> 201718007	<b>2524.00-00</b>
<b>Section 2601</b>	<b>Tax On Generation Skipping Transfers</b>	<b>2601.00-00</b>
	201204001 201204002 201204003 201204004 201204005 201208005 201209003 201216010 201218001 201218002 201218003 201223012 201233008 201234016 201243001 201245007 201246004 201314017 201320009 201634016 201634016 201634016 201634017 201634017 201634017 201341005 201345005 201406008 201418001 201434019 201434020 201438016 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201448018 201451005 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511003 201511004 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516008 201516019 201516020 201516022 201516023 201516036 201521002 201521002 201521002 201521002 201521002 201521003 201521003 201521003 201521003 201521003 201521004 201521004 201521004 201521004 201521004 201525001 201525001 201525001 201525001 201527011 201528029 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201532008 201532009 201532010 201532011 201532012 201532013 201543006 201604001 201604001 201606002 201628008 201633022 201633023 201634016 201634017 201647001 201647001 201706002 201711002 201712003 201712004 201712005 201718014 201719008 201723002 201723003	
	• Exceptions	2601.03-00
	• <i>Irrevocable Trusts</i>	2601.03-01
	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201320009 201345004 201345026 201345027 201345028 201407008 201417001 201417002 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201528024 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201706002 201707007 201707008	
	• <i>Additions to Irrevocable Trusts</i>	2601.03-05
	201342001	
	• <i>Terminations of Interest in and Distributions From Trusts</i>	2601.03-06
	201518002 201518003 201518004 201518005 201519012 201626016	

	• <i>Constructive Additions</i>	2601.03-08
	201250001 201418005 201425007	
	• <i>Transitional Rules</i>	2601.04-00
	201216010 201314017 201320009 201345005 201406008 201422011 201550013 201614015 201706002 201711002	
	• <i>Wills or Revocable Trusts Executed Before October 22, 1986</i>	2601.04-01
	201322010 201322011 201322012 201322013 201322014 201322015 201345005 201416001 201516028 201516036 201527032 201707003 201707004 201707005	
	• <i>Amendments to Wills or Revocable Trusts</i>	2601.04-03
	201316004	
	• <i>Cases of Mental Incompetency</i>	2601.04-05
	201314017 201316004 201406008 201550013 201614015	
<b>Section 2602</b>	<b>Amount of Tax</b>	<b>2602.00-00</b>
	201516036	
<b>Section 2612</b>	<b>Taxable Termination; Taxable Distribution; Direct Skip</b>	<b>2612.00-00</b>
	201422005	
<b>Section 2613</b>	<b>Skip Person and Non-Skip Person</b>	<b>2613.00-00</b>
	201352001 201352002 201352003	
<b>Section 2623</b>	<b>Taxable Amount in Case of Direct Skip</b>	<b>2623.00-00</b>
	201352001 201352002 201352003	
<b>Section 2624</b>	<b>Valuation</b>	<b>2624.00-00</b>
	201352001 201352002 201352003	
<b>Section 2631</b>	<b>GST Exemption</b>	<b>2631.00-00</b>
	201250005	
<b>Section 2632</b>	<b>Special Rules for Allocation of GST Exemption</b>	<b>2632.00-00</b>
	201210008 201231002 201232028 201242002 201302001 201306002 201307004 201310011 201310012 201312018 201314032 201315014 201316011 201338013 201338042 201351007 201417003 201418003 201422014 201423014 201426015 201428003 201432008 201442017 201443002 201443013 201443013 201510029 201519014 201523003 201529002 201529003 201532017 201536007 201536012 201536013 201539001 201549025 201552006 201602001 201613009 201614016 201622005 201622006 201622013 201626020 201628007 201628018 201635005 201636020 201636022 201638017 201638020 201639002 201639003 201640013 201644001 201644002 201653013 201718026 201718031 201724007 201724008 201724015	
	• <i>Time and Manner of Allocation</i>	2632.01-00
	201252003 201252004 201314018 201316001 201316002 201320004 201633006 201633015	
	• <i>Deemed Allocation to Certain Lifetime Direct Skips</i>	2632.02-00
	201242005 201321005 201321006 201330015 201330015 201407001 201418026 201419004 201433008 201438001 201444019 201517001 201532031 201548001 201548002 201714008	
	• <i>Allocation of Unused GST Exemption</i>	2632.03-00
	201340014 201447013 201624015	

<b>Section 2642</b>	<b>Inclusion Ratio</b>	<b>2642.00-00</b>
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634016 201634016 201634017 201634017 201634017 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615005 201615006 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010	
	• Inclusion Ratio Defined 201210008	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00
	• Special Rules for Certain Inter Vivos Transfers 201315006	2642.06-00
<b>Section 2652</b>	<b>Other Definitions</b>	<b>2652.00-00</b>
	201243001 201523003 201526004 201526005 201636022 201642004 201724007	
	• Transferor Defined 201210008 201320005 201352001 201352002 201352003 201447008 201636022	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201447008 201447014 201532017 201608001 201615004 201615004 201622013 201624015 201642004 201717001	2652.01-02
<b>Section 2653</b>	<b>Taxation of Multiple Skips</b>	<b>2653.00-00</b>
	201352001 201352002 201352003	
<b>Section 2654</b>	<b>Special Rules</b>	<b>2654.00-00</b>
	201243004 201246020 201322031 201447008 201447014 201624015	
	• Separate Shares 201516036	2654.03-00
<b>Section 2663</b>	<b>Regulations</b>	<b>2663.00-00</b>
	201311004	
<b>Section 2701</b>	<b>Special Valuation Rules for Transfers of Interests in Corporations or Partnerships</b>	<b>2701.00-00</b>
	• Valuation Rules	2701.01-00
	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
<b>Section 2702</b>	<b>Special Valuation Rules for Transfers in Trust</b>	<b>2702.00-00</b>
	201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525002 201525002 201525002 201525003 201525003 201525003 201525003 201528014 201536010 201721006	
	• Valuation of Retained Interests	2702.01-00

	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• Definition of Qualified Interests 201652002	2702.03-00
<b>Section 2703</b>	<b>Certain Rights and Restrictions Disregarded</b> 201536009	<b>2703.00-00</b>
	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
<b>Section 3101</b>	<b>Rate and Measure of Employee Tax</b> 201202028 201311002	<b>3101.00-00</b>
<b>Section 3111</b>	<b>Liability and Payment of Employer Tax</b> 201418053	<b>3111.00-00</b>
<b>Section 3121</b>	<b>Definitions</b> 201214023 201251016 201302031 201634023 201634023 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201710027 201710027	<b>3121.00-00</b>
	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004	3121.01-00
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201634023 201634023 201639015	3121.01-11
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015	3121.02-08
	• Employees	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01
	• Not Employees Under Section 530 of 1978 Revenue Act	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
	• <i>Nonqualified Deferred Compensation Plans</i> 201310034 201414018	3121.16-02
<b>Section 3301</b>	<b>Rate of Tax</b> 201527040	<b>3301.00-00</b>
<b>Section 3306</b>	<b>Definitions</b> 201528004	<b>3306.00-00</b>
	• Employment 201605015 201635004	3306.03-00

<b>Section 3401</b>	<b>Definitions</b> 201347020 201415011 201528004 201550036	<b>3401.00-00</b>
	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009	3401.01-00
<b>Section 3402</b>	<b>Income Tax Collected at Source</b> 201340015 201551006 201723020	<b>3402.00-00</b>
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
<b>Section 3406</b>	<b>Backup Withholding</b> 201246028 201248022 201447025 201539025	<b>3406.00-00</b>
	• Requirement to Deduct and Withhold 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03
<b>Section 3504</b>	<b>Acts to be Performed by Agents</b> 201438021	<b>3504.00-00</b>
<b>Section 3508</b>	<b>Treatment of Real Estate Agents and Direct Sellers</b>	<b>3508.00-00</b>
	• Definitions	3508.01-00
	• <i>Direct Seller</i> 201652020	3508.01-02
<b>Section 4051</b>	<b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b> 201245018 201306019 201403014 201403014 201414016 201447001 201519028 201532032	<b>4051.00-00</b>
<b>Section 4052</b>	<b>Definition and Special Rules</b> 201306019 201403014 201403014	<b>4052.00-00</b>
<b>Section 4053</b>	<b>Exemptions</b> 201414016 201519028	<b>4053.00-00</b>
<b>Section 4101</b>	<b>Registration and Bond for Petroleum Products</b> 201322040	<b>4101.00-00</b>
<b>Section 4161</b>	<b>Sporting Goods Taxes</b>	<b>4161.00-00</b>
	• Bows and Arrows	4161.02-00
	• <i>Parts and Accessories</i> 201348010	4161.02-01
<b>Section 4216</b>	<b>Definition of Price</b>	<b>4216.00-00</b>
	• Computation of Tax on Leases and Installment Sales 201443016 201443016	4216.06-00
<b>Section 4217</b>	<b>Leases</b> 201443016 201443016	<b>4217.00-00</b>
	• Lease Considered as a Sale 201443016 201443016	4217.01-00
	• Limitation on Tax 201443016 201443016	4217.02-00

<b>Section 4251</b>	<b>Communications Tax (Taxable v. Not Taxable)</b> 201312044 201412014	<b>4251.00-00</b>
<b>Section 4261</b>	<b>Transportation of Persons by Air (Taxable v. Nontaxable)</b> 201210026 201233015 201245019 201252016 201606028 201638002	<b>4261.00-00</b>
	• Amounts Paid 201226015 201606028	4261.01-00
	• Exemption for Certain Helicopter Uses 201351005	4261.05-00
<b>Section 4281</b>	<b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b> 201233015	<b>4281.00-00</b>
<b>Section 4401</b>	<b>Wagering Tax (Taxable v. Not Taxable)</b> 201242011 201251012	<b>4401.00-00</b>
<b>Section 4411</b>	<b>Occupational Tax (Taxable v. Not Taxable)</b> 201242011	<b>4411.00-00</b>
<b>Section 4611</b>	<b>Imposition and Rate of Tax on Petroleum</b> 201211010	<b>4611.00-00</b>
<b>Section 4940</b>	<b>Excise Tax on Net Investment Income (Applicable v. Not Applicable)</b> 201230026 201321024 201417020 201417021 201435016 201652004 201724001	<b>4940.00-00</b>
	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00
<b>Section 4941</b>	<b>Excise Taxes on Acts of Self-Dealing</b> 201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009	<b>4941.00-00</b>
	• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201630009 201642001 201703003 201703004 201710005 201710005 201710005 201714002 201714003 201719004 201723005 201723006	4941.04-00
<b>Section 4942</b>	<b>Taxes on Failure to Distribute Income</b> 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008	<b>4942.00-00</b>
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• <i>Non-Application to Operating Foundations</i> 201710005 201710005 201710005	4942.01-01
	• Definitions of Principal Terms 201243015 201335019	4942.03-00
	• <i>Distributable Amount</i> 201231016 201418060 201625003	4942.03-02

	• <i>Minimum Investment Return</i>	4942.03-03
	201323029 201415010 201419017	
	• <i>Qualifying Distribution</i>	4942.03-05
	201335020 201436051 201437014 201437015 201442061 201448026 201513005 201514016 201527043 201603033 201606030 201609001 201625003 201719004	
	• <i>Contributions to "Pass-Through" Organizations</i>	4942.03-06
	201231016	
	• <i>Set-Asides</i>	4942.03-07
	201210040 201233019 201237023 201302044 201307010 201307011 201307012 201449003 201452021 201501016 201503022 201503023 201522007 201529014 201533015 201533016 201534018 201606033 201627005 201628022 201641031 201710005 201710005 201710005 <b>201727009 201727010</b>	
	• <i>Other Definitions</i>	4942.04-00
	201335019 201603034	
	• <i>Operating Foundations</i>	4942.05-00
	• <i>Functionally Related Business</i>	4942.05-02
	201701002	
<b>Section 4943</b>	<b>Excise Taxes on Excess Business Holdings</b>	<b>4943.00-00</b>
	201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006	
	• <i>Initial 5% Tax on Excess Holdings</i>	4943.01-00
	201229011 201333020	
	• <i>Definition of Excess Business Holdings</i>	4943.03-00
	201323029 201420023 201447043 201603032 201703003 201723006	
	• <i>Permitted Holdings</i>	4943.03-01
	201630009 201630009	
	• <i>Receipts Under Other Wills and Trusts</i>	4943.03-04
	201441018	
	• <i>Other Definitions and Rules</i>	4943.04-00
	201311035 201328034	
	• <i>Business Enterprise</i>	4943.04-03
	201422027 201430017 201435017 201703003 201710005 201710005 201710005 201723006	
<b>Section 4944</b>	<b>Excise Tax on "Jeopardizing" Investments</b>	<b>4944.00-00</b>
	201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001	
	• <i>Initial 5% Tax on Investments</i>	4944.01-00
	201329028 201333020	
	• <i>Exception for Program-Related Investments</i>	4944.03-00
	201442061	
	• <i>Definitions</i>	4944.05-00
	201335019 201418060 201447043 201513005 201514016 201609001 201630009 201630009	
<b>Section 4945</b>	<b>Excise Taxes on Taxable Expenditures</b>	<b>4945.00-00</b>
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- Definition of Taxable Expenditure 4945.04-00  
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- *Influencing The Outcome of Elections* 4945.04-03  
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• *Grants to Individuals*

4945.04-04

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201550046 201550047 201550048 201551011 201604020 201604020 201604021  
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	• <i>Grants to Organizations</i>	4945.04-05
	201243015 201335019 201513005 201514016	
	• <i>Expenditure Responsibility</i>	4945.04-06
	201513005 201514016	
	• Other Definitions	4945.05-00
	201714002	
<b>Section 4946</b>	<b>Definitions and Special Rules</b>	<b>4946.00-00</b>
	201303021 201435016 201723005 201723006	
	• Disqualified Person	4946.01-00
	201301015 201432025 201642001 201723005 201723006	
	• Foundation Manager	4946.02-00
	201642001	
	• Members of Family	4946.04-00
	201432025	
<b>Section 4947</b>	<b>Treatment of Certain Nonexempt Trusts as Charitable Foundations</b>	<b>4947.00-00</b>
	201332011 201332012	
	• Split-Interest Trusts	4947.02-00
	201713002 201713003 201714002 201714003	
<b>Section 4958</b>	<b>Excess Benefit Transaction</b>	<b>4958.00-00</b>
	201336020	
<b>Section 4962</b>	<b>Abatement of Private Foundation First Tier Taxes In Certain Cases</b>	<b>4962.00-00</b>
	201423035 201547007 201643021	
<b>Section 4971</b>	<b>Taxes on Failure to Meet Minimum Funding Standards</b>	<b>4971.00-00</b>
	• Initial Tax	4971.01-00
	201419024	
	• Additional Tax	4971.02-00
	201228048 201415016 201550015	
<b>Section 4972</b>	<b>Tax on Excess Contributions for Self-Employed Individuals (Repealed TEFRA -1984)</b>	<b>4972.00-00</b>
	• Excess Contributions	4972.02-00
	201440027	
<b>Section 4973</b>	<b>Tax on Excess Contributions to Individual Retirement Accounts, Certain 403(b) Contracts and Certain Individual Retirement Annuities</b>	<b>4973.00-00</b>
	201432029	
	• Excess Contributions	4973.02-00
	201430021	

<b>Section 4974</b>	<b>Excise Tax on Certain Accumulations in Qualified Retirement Plans</b> 201432029	<b>4974.00-00</b>
	• Waiver of Tax in Certain Cases 201437025 201437034	4974.01-00
<b>Section 4975</b>	<b>Tax on Prohibited Transactions</b> 201212013 201419025	<b>4975.00-00</b>
	• Statutory Exemptions	4975.04-00
	• <i>ESOP Loans</i> 201419018 201425019	4975.04-02
	• Definitions	4975.05-00
	• <i>Amount Involved</i> 201425019	4975.05-05
	• <i>Correction</i> 201425019	4975.05-07
	• Calculation of Tax	4975.06-00
	• <i>Continuing Transaction (Loan/Lease)</i> 201312035	4975.06-01
	• Statute of Limitations 201312035	4975.08-00
<b>Section 4976</b>	<b>Taxes with Respect to Funded Welfare Benefit Plans</b> 201424004 201442064 201442065 201451044 201625019 201702029	<b>4976.00-00</b>
	• Disqualified Benefits 201232022 201424004 201442064 201442065 201528038 201530022 201545026 201625019 201702029	4976.01-00
<b>Section 4978</b>	<b>Tax on Certain Dispositions by Employee Stock Ownership Plans And Certain Cooperatives</b>	<b>4978.00-00</b>
	• Tax on Disposition of Certain Securities 201625005	4978.01-00
<b>Section 4980</b>	<b>Tax on Reversion of Qualified Plan Assets to Employer</b> 201424032 201430025 201532035 201625005	<b>4980.00-00</b>
	• Exceptions 201538022 201626003 201626005	4980.02-00
<b>Section 4980A</b>	<b>Tax on Excess Distributions from Qualified Retirement Plans</b> 201221059	<b>4980A.00-00</b>
<b>Section 4980B</b>	<b>Failure to Satisfy Continuation Coverage Requirements of Group Health Plans (See Also 162.33-00 et. seq.)</b> 201212011	<b>4980B.00-00</b>
<b>Section 4982</b>	<b>Excise Tax on Undistributed Income of Regulated Investment Companies</b> 201305004 201709017 201709018	<b>4982.00-00</b>
	• Definitions and Special Rules 201305004 201709017 201709018	4982.05-00
	• <i>Capital Gain Net Income</i> 201305004	4982.05-01
	• Election to Use Taxable Year 201202006 201412008 201709017 201709018	4982.06-00
<b>Section 5000</b>	<b>Certain Group Health Plans</b> 201447035	<b>5000.00-00</b>

<b>Section 6001</b>	<b>Notice or Regulations Requiring Records, Statements, and Special Returns (Sufficient v. Insufficient Records) (See 7602.00-00)</b>	<b>6001.00-00</b>
	• Automatic Data Processing Systems 201210028	6001.03-00
<b>Section 6011</b>	<b>General Requirement of Return, Statement, or List</b> 201603031	<b>6011.00-00</b>
	• Employer Requirements 201438021	6011.04-00
	• <i>Taxpayer Identification Number</i> 201650020	6011.04-02
	• Form of Return	6011.06-00
	• <i>Magnetic Media</i> 201407013 201625015	6011.06-01
<b>Section 6012</b>	<b>Persons Required to Make Returns of Income (Required v. Not Required)</b> 201432022	<b>6012.00-00</b>
	• Individuals 201211015	6012.01-00
	• Fiduciaries	6012.05-00
	• <i>Estates or Trusts</i> 201550026	6012.05-01
<b>Section 6013</b>	<b>Joint Returns of Income Tax by Husband and Wife</b> 201325013 201411017	<b>6013.00-00</b>
	• Signatures on Return	6013.01-00
	• <i>Agent or Guardian</i> 201211015	6013.01-01
	• Marital Status	6013.03-00
	• <i>Nonresident Alien</i> 201329016	6013.03-04
<b>Section 6020</b>	<b>Returns Prepared for or Executed by Secretary</b> 201238028	<b>6020.00-00</b>
<b>Section 6033</b>	<b>Returns by Exempt Organizations (Section 501 Organizations)</b> 201217025	<b>6033.00-00</b>
	• Exempt v. Non Exempt From Filing 201204016 201217025 201551001	6033.01-00
<b>Section 6034A</b>	<b>Information to Beneficiaries of Estates and Trusts</b> 201207006	<b>6034A.00-00</b>
<b>Section 6039F</b>	<b>Notice of Large Gifts Received from Foreign Persons</b> 201402010 201402010	<b>6039F.00-00</b>
<b>Section 6041</b>	<b>Information at Source</b> 201201001 201219013 201221002 201252005 201307005 201310043 201311006 201348006 201349013 201426002 201431002 201444001 201447025 201527018 201539025 201622011	<b>6041.00-00</b>
	• Fixed or Determinable Gains, Profits, or Income 201607004	6041.03-00
	• Payments Specifically Included 201533012	6041.05-00

	• Exceptions 201327002 201349013	6041.06-00
	• Payments By United States Or A State 201623003 201624012	6041.08-00
	• Bingo, Keno, and Slot Machine Winnings 201246028 201248022 201433015	6041.10-00
<b>Section 6041A</b>	<b>Returns Regarding Payments of Remuneration for Services and Direct Sales</b>	<b>6041A.00-00</b>
	• Payments by Governmental Units 201624012	6041A.04-00
	• Exceptions 201349013	6041A.05-00
<b>Section 6045</b>	<b>Returns of Brokers</b>	<b>6045.00-00</b>
	• Real Estate Transactions 201313028	6045.03-00
	• <i>Persons Required to Report</i> 201514001	6045.03-06
	• Barter Exchanges 201514001	6045.05-00
	• Payments to Attorneys	6045.07-00
	• <i>Payments to Attorneys for Third Parties</i> 201533012	6045.07-01
<b>Section 6048</b>	<b>Returns as to Certain Foreign Trusts</b> 201208028 201402006 201402006	<b>6048.00-00</b>
<b>Section 6049</b>	<b>Returns Regarding Payments of Interest</b> 201221018 201310043 201426002	<b>6049.00-00</b>
<b>Section 6050I</b>	<b>Returns Relating to Cash Received in Trade or Business</b> 201540013	<b>6050I.00-00</b>
	• Compliance 201540013	6050I.01-00
<b>Section 6050J</b>	<b>Returns Relating to Foreclosures and Abandonments of Security</b> 201533012	<b>6050J.00-00</b>
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 201217001 201240001 201301013 201532022 201540009 201543004 201642011	<b>6050P.00-00</b>
<b>Section 6051</b>	<b>Receipts for Employees</b> 201312030 201605015 201623003 201624012	<b>6051.00-00</b>
<b>Section 6061</b>	<b>Signing of Returns and Other Documents</b> 201210031 201214027 201302035 201316018 201625016	<b>6061.00-00</b>
	• Electronic Signature 201650019	6061.07-00
<b>Section 6062</b>	<b>Signing of Corporation Returns</b> 201411024 201536025	<b>6062.00-00</b>
<b>Section 6063</b>	<b>Signing of Partnership Returns</b> 201425011	<b>6063.00-00</b>
<b>Section 6081</b>	<b>Extension of Time for Filing Returns</b> 201202005 201409005	<b>6081.00-00</b>

<b>Section 6103</b>	<b>Confidentiality and Disclosure of Returns and Return Information</b> 201237018 201239009 201310041 201312046 201411023 201545023 201608015 201650016	<b>6103.00-00</b>
	<ul style="list-style-type: none"> <li>• General Rule 201218013 201443017 201443018 201545023</li> <li>• Definitions 201319013 201515028 201608013</li> <li>• Disclosure Pursuant to Taxpayer's Consent 201214024 201235012 201312037 201502011 201515027 201545023</li> <li>• Disclosure to Persons Having Material Interest 201302033</li> <li>• Disclosure to Departments of Treasury or Justice Employees for Tax Administration Purposes 201216036 201550038 201550039</li> <li>• Disclosure for Tax Administration Purpose 201250020</li> <li>• Disclosure for Certain Tax Administration Services 201219020</li> </ul>	<ul style="list-style-type: none"> <li>6103.01-00</li> <li>6103.02-00</li> <li>6103.03-00</li> <li>6103.05-00</li> <li>6103.08-00</li> <li>6103.11-00</li> <li>6103.14-00</li> </ul>
<b>Section 6109</b>	<b>Identifying Numbers</b> 201610018	<b>6109.00-00</b>
	<ul style="list-style-type: none"> <li>• Employer ID Numbers 201520011 201520011 201520011 201650020</li> <li>• Requirement to Obtain 201409008</li> </ul>	<ul style="list-style-type: none"> <li>6109.03-00</li> <li>6109.04-00</li> </ul>
<b>Section 6110</b>	<b>Public Inspection of Written Determinations</b> 201321020	<b>6110.00-00</b>
	<ul style="list-style-type: none"> <li>• Limitation on Inspection 201443018 201443019</li> </ul>	<ul style="list-style-type: none"> <li>6110.02-00</li> </ul>
<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 201226027 201304006 201343004 201403012 201403012	<b>6166.00-00</b>
	<ul style="list-style-type: none"> <li>• Election - Time and Manner 201302037</li> <li>• Acceleration of Payments 201403012 201403012</li> <li>• Extension of Time For Payment of Estate Where Estate Consists Largely of Interest in Closely Held Business 201403012 201403012</li> <li>• Acceleration of Estate Tax Payable in Installments 201403012 201403012</li> </ul>	<ul style="list-style-type: none"> <li>6166.01-00</li> <li>6166.02-00</li> <li>6166.50-00</li> <li>6166.52-00</li> </ul>
<b>Section 6201</b>	<b>Assessment Authority</b> 201221014 201246036 201320019 201341034 201347021 201438025 201510043 201526008	<b>6201.00-00</b>
	<ul style="list-style-type: none"> <li>• Administrative Procedures 201211018 201211022</li> <li>• Authority of Officers of Internal Revenue Service 201637001</li> </ul>	<ul style="list-style-type: none"> <li>6201.01-00</li> <li>6201.02-00</li> </ul>
<b>Section 6203</b>	<b>Method of Assessment</b> 201310033	<b>6203.00-00</b>

<b>Section 6204</b>	<b>Supplemental Assessments</b> 201442055	<b>6204.00-00</b>
<b>Section 6205</b>	<b>Special Rules Applicable to Certain Employment Taxes</b> 201723021	<b>6205.00-00</b>
<b>Section 6211</b>	<b>Definition of a Deficiency</b> 201221021 201312039	<b>6211.00-00</b>
<b>Section 6212</b>	<b>Notice of Deficiency</b>	<b>6212.00-00</b>
	• Name and Address	6212.02-00
	• <i>Last Known Address</i> 201315025	6212.02-04
	• Necessity for Notice of Deficiency 201545016	6212.03-00
	• Recission of Notices of Deficiency 201246033	6212.06-00
	• Further Deficiency Notice Restricted 201223016	6212.07-00
<b>Section 6213</b>	<b>Restrictions Applicable to Deficiencies; Petition to Tax Court</b>	<b>6213.00-00</b>
	• Petition to Tax Court 201549028	6213.01-00
	• Jurisdiction of Tax Court	6213.02-00
	• <i>Decedent and Estate</i> 201334040	6213.02-02
	• Proper v. Improper Person Filing Appeal	6213.03-00
	• <i>Fiduciaries</i> 201334040	6213.03-05
	• Exceptions to Restrictions	6213.07-00
	• <i>Amount Paid</i> 201236026	6213.07-03
	• Waiver of Restrictions 201312047 201334040	6213.08-00
	• Coordination with Bankruptcy Code 201549028 201602011	6213.09-00
<b>Section 6221</b>	<b>Tax Treatment Determined At Partnership Level</b> 201202023 201207008 201303010 201307007 201319027 201423021 201424022 201509036 201608014	<b>6221.00-00</b>
<b>Section 6222</b>	<b>Partner's Return Must Be Consistent with Partnership Return or Secretary Notified of Inconsistency</b> 201447031 201711010	<b>6222.00-00</b>
	• Notification 201526009	6222.01-00
	• Effect of Failure to Notify 201520007 201520007 201520007 201711010	6222.03-00
<b>Section 6223</b>	<b>Notice to Partners of Proceedings</b> 201212019 201213027 201218012 201219018 201247014 201328033	<b>6223.00-00</b>
	• Information for Secretary's Notices 201210030 201502012	6223.02-00

	• Mailing Notice 201402005 201402005	6223.03-00
	• Failure to Provide Notice 201236030	6223.04-00
	• <i>Proceedings Finished</i> 201236030	6223.04-01
<b>Section 6224</b>	<b>Participation in Administrative Proceedings; Waivers; Agreements</b> 201310036 201431030 201550041 201723024	<b>6224.00-00</b>
	• Partner May Waive Rights 201337016	6224.01-00
	• <i>Settlement Agreement</i> 201235014 201235018 201248017 201312040 201312042 201710028 201710028 201710028	6224.01-01
	• <i>Settlement of Penalties</i> 201236029 201534011	6224.01-02
	• <i>Tax Matters Partner May Bind Certain Other Partners</i> 201216035 201235016 201319025 201515033	6224.01-05
	• Application of Consistent Settlement Rule 201319022	6224.02-00
<b>Section 6225</b>	<b>Assessments Made Only After Partnership Level Proceedings Are Completed</b> 201419014	<b>6225.00-00</b>
<b>Section 6227</b>	<b>Administrative Adjustments Requests</b> 201303014 201311025 201413008 201418047 201513001 201526014	<b>6227.00-00</b>
	• Other Requests 201236028 201320018 201413007 201416008 201416008	6227.05-00
<b>Section 6228</b>	<b>Judicial Review Where Administrative Adjustment Request Is Not Allowed In Full</b>	<b>6228.00-00</b>
	• Period for Filing Petition 201319028	6228.02-00
	• Other Requests 201241006	6228.05-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b> 201213028 201219016 201239010 201302038 201315024 201402007 201402007 201402009 201402009 201418050 201420018 201439002 201503015 201509036	<b>6229.00-00</b>
	• Extension by Agreement 201211012 201236027 201241008 201312038 201312043 201319023 201319029 201324015 201402011 201402011 201402012 201402012 201438026 201526016 201531017 201710028 201710028 201710028	6229.02-00
	• Special Rule in Cases of Fraud	6229.03-00
	• <i>No Return Filed Equals No Limit</i> 201303011	6229.03-02
	• Suspension of Statutory Period 201221016	6229.04-00
<b>Section 6230</b>	<b>Additional Administration Provisions</b> 201215009 201502009 201510047	<b>6230.00-00</b>
	• Coordination with Deficiency Proceedings 201413011 201447037 201650015	6230.01-00

	• Claims Arising Out of Erroneous Computations 201204011	6230.03-00
	• <i>Time for Filing Claim</i> 201412017	6230.03-01
<b>Section 6231</b>	<b>Definitions and Special Rules</b> 201211023 201550040	<b>6231.00-00</b>
	• Partnerships 201235015 201303012	6231.01-00
	• <i>Exception for Small Partnerships</i> 201219022 201221019 201251017 201303011 201319014 201421020 201510046 201530019 201550040	6231.01-01
	• Partner 201319026 201326016 201550041	6231.02-00
	• Partnership Item 201210034 201211013 201221017 201326017 201447031 201515032 201534010 201608014 201617008 201721019	6231.03-00
	• Nonpartnership Item 201617008	6231.04-00
	• Affected Item 201206017 201210036 201324018 201447036 201515029 201614034	6231.05-00
	• Computational Adjustment 201210037	6231.06-00
	• Tax Matters Partner 201202024 201204013 201207005 201211017 201219017 201219019 201219023 201251013 201251014 201302034 201304008 201326018 201343023 201402014 201402014 201418051 201418052 201503014 201515030 201530018 201534009 201536021 201543018 201603029 201620010 201620010 201652019 201710023 201722025 201725028	6231.07-00
	• Pass-Thru Partner 201550040	6231.09-00
	• Husband and Wife 201319024	6231.12-00
	• Items Cease to Be Partnership Items in Certain Cases 201202025 201303013 201432019 201432021 201510044 201530021	6231.13-00
	• <i>Conversion Under 6223(e)</i> 201603029	6231.13-06
	• Regulations with Respect to Certain Special Enforcement Areas 201211017 201241007 201244019	6231.14-00
<b>Section 6233</b>	<b>Extension to Entities Filing Partnership Returns, Etc.</b> 201442056	<b>6233.00-00</b>
<b>Section 6301</b>	<b>Collection Authority</b> 201502010	<b>6301.00-00</b>
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b> 201216039 201306022 201439003	<b>6321.00-00</b>
	• Property Subject v. Not Subject to Lien (See 6301.12-00) 201423024	6321.01-00
	• <i>Trusts</i> 201324017	6321.01-51

	• Lien Priority v. No Lien Priority 201323019	6321.03-00
	• <i>State and Local Taxes and Liens</i> 201244016	6321.03-23
<b>Section 6323</b>	<b>Validity and Priority of Lien Against Mortgagees, Pledgees, Purchasers, and Judgment Creditors (Valid v. Invalid)</b> 201211023 201326015 201520012 201520012 201520012 201552030 201616010 201710025 201710025 201710025	<b>6323.00-00</b>
	• Filing Notice of Lien	6323.01-00
	• <i>Securities</i> 201311026	6323.01-05
	• Validity as Against Mortgages (See 6321.03-20)	6323.02-00
	• <i>Future Advances</i> 201526015	6323.02-02
<b>Section 6324</b>	<b>Special Liens for Estate and Gift Tax</b> 201418048	<b>6324.00-00</b>
	• Estate Tax Liens 201210032 201214031	6324.01-00
<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201202018 201348014	<b>6325.00-00</b>
	• Certificate of Discharge 201214028 201710024 201710024 201710024	6325.03-00
	• Escrow Agreements	6325.28-00
	• <i>Discharge of Lien</i> 201235013	6325.28-01
<b>Section 6331</b>	<b>Levy and Dstraint</b> 201240022 201248016 201248020 201302029 201310040 201316019 201520009 201520009 201350036 201411019 201447028 201520009 201521001 201521001 201521001 201521001 201521001 201545024 201602006 201602007 201602008 201721018	<b>6331.00-00</b>
	• Exempt Property (See 6334.00-00) 201248020	6331.11-00
	• Failure to Surrender Property (See 6332.00-00) 201248021	6331.12-00
	• Levy Procedure 201214030 201722027	6331.18-00
	• Banks 201404009	6331.31-00
	• Salary and Wages . . . 201302029	6331.33-00
<b>Section 6332</b>	<b>Surrender of Property Subject to Levy (See 6331.12-00)</b> 201509038	<b>6332.00-00</b>
	• Bank Deposit 201350036	6332.01-00
	• Enforcement of Levy 201509038	6332.05-00
<b>Section 6333</b>	<b>Production of Books</b> 201211016 201447029	<b>6333.00-00</b>

<b>Section 6334</b>	<b>Property Exempt From Levy</b> 201316019 201521001 201521001 201521001 201521001 201521001 201521001 201547005	<b>6334.00-00</b>
<b>Section 6335</b>	<b>Sale of Seized Property</b> 201350035 201535018	<b>6335.00-00</b>
	• Deed 201535018	6335.05-00
<b>Section 6338</b>	<b>Certificate of Sale; Deed of Real Property</b> 201531018	<b>6338.00-00</b>
<b>Section 6342</b>	<b>Application of Proceeds of Levy</b> 201411028 201411034	<b>6342.00-00</b>
	• Surplus Proceeds 201411028 201411034	6342.01-00
<b>Section 6343</b>	<b>Authority to Release Levy</b> 201350040 201526015 201534008	<b>6343.00-00</b>
<b>Section 6401</b>	<b>Amounts Treated as Overpayments</b> 201252015 201509033	<b>6401.00-00</b>
	• Assessment or Collection After Limitation Period 201550035	6401.01-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201223019 201312044 201316020 201520010 201520010 201350039 201405013 201412014 201502014 201520010 201526007	<b>6402.00-00</b>
	• Credit of Overpayment Against Any Tax Liability 201214028 201307006 201350039	6402.01-00
	• <i>Credits Against Estimated Tax</i> <b>201727007</b>	6402.01-02
	• Refund Subject to Off-Set 201204009	6402.02-00
	• Access to Refund	6402.03-00
	• <i>Assignment of Refund Check</i> 201211024	6402.03-01
	• <i>Refund to Certain Fiduciaries of Insolvent Members of Affiliated Groups</i> 201402008 201402008	6402.03-02
<b>Section 6404</b>	<b>Abatements</b> 201215006 201313029 201414020 201426026 201526008 201550042 201723022	<b>6404.00-00</b>
	• General Rule	6404.01-00
	• <i>Excessive</i> 201520010 201520010 201515026 201520010	6404.01-01
	• <i>After Limitation Period</i> 201302025	6404.01-02
	• Interest Assessments 201335013 201414020	6404.04-00
	• Penalty Assessments 201623010	6404.05-00
	• Abatement of Interest 201414020	6404.06-00
<b>Section 6405</b>	<b>Reports of Refunds and Credits</b>	<b>6405.00-00</b>

	• Tentative Adjustments 201235019	6405.03-00
<b>Section 6411</b>	<b>Tentative Carryback and Refund Adjustments</b> 201335013	<b>6411.00-00</b>
	• Contents of Applications 201244018	6411.04-00
	• <i>Application v. Claim for Refund</i> 201545022	6411.04-01
	• Time for Filing Application 201244018	6411.05-00
<b>Section 6427</b>	<b>Fuels Not Used for Taxable Purposes</b> 201230022 201342010	<b>6427.00-00</b>
	• Nontaxable Uses 201421017	6427.01-00
	• Income Tax Credit in Lieu of Payment 201342010 201447034	6427.13-00
<b>Section 6501</b>	<b>Limitations on Assessment and Collection (Barred v. Not Barred)</b> 201207007 201221014 201235020 201240023 201319017 201319030 201713001 201335013 201348015 201411031 201429026 201447032 201640017 201650018 201652022	<b>6501.00-00</b>
	• Effects of Net Operating Loss Carrybacks 201335013	6501.01-00
	• Time Return Deemed Filed	6501.03-00
	• <i>Date Limitations Begin</i> 201238028	6501.03-03
	• Adequacy of Return to Start Limitations Running (Sufficient v Insufficient) 201438021 201545016	6501.04-00
	• <i>Information Returns</i> 201206014 201402013 201402013 201432020	6501.04-03
	• <i>Amended Returns</i> 201206014 201252015	6501.04-11
	• <i>S Corporation and Shareholder Returns</i> 201238026 201543015	6501.04-14
	• Fraud--Exception to Period of Limitations (See Also 6653.03-00) 201238026	6501.05-00
	• <i>Transferee Liability</i> 201319012	6501.05-06
	• <i>Intent v. No Intent to Defraud</i> 201238026	6501.05-07
	• Return Not Filed--Exception to Period of Limitations 201238028 201411021	6501.06-00
	• Omission of Income (25% Rule)--Exception to Period of Limitations 201247015 201333008 201543015	6501.07-00
	• <i>Determination of Percentage of Omission</i> 201543015	6501.07-13
	• <i>Estate and Gift Taxes</i> 201643020	6501.07-18

	• Waiver of Limitation (Waived v. Not Waived) 201206016 201323020 201324016 201351018 201610019 201626023 201652023	6501.08-00
	• <i>Amended Returns as Waivers</i> 201206014	6501.08-05
	• <i>Necessity for Signature of Commissioner</i> 201235009	6501.08-07
	• <i>Filing of Waiver by Fiduciary</i> 201324016 201334040	6501.08-08
	• <i>Execution by Corporate Officer</i> 201411024 201522005	6501.08-09
	• <i>Form and Contents of Waiver</i> 201602010 201610020	6501.08-17
	• <i>Proof and Procedure</i> 201334040	6501.08-21
	• Organizations Treated as Corporations 201335013	6501.12-00
<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b> 201313022	<b>6502.00-00</b>
<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201211019 201518015 201644020 201721016	<b>6503.00-00</b>
<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b> 201204008 201243014 201310037 201316015 201321022 201402003 201402003 201404011 201411029 201429026 201515019 201515024 201515025 201517005 201526011 201526013 201536020 201540010 201540011 201545022 201603026 201636041 201640017	<b>6511.00-00</b>
	• Limitation of Amount 201210029 201319011 201349014 201418049 201429023 201447033 201515024 201515025 201526011 201636041	6511.01-00
	• <i>No Return Filed</i> 201210029	6511.01-02
	• <i>Claim Filed Late</i> 201306017	6511.01-03
	• Special Rules 201515019 201540010 201540011	6511.03-00
	• <i>Bad Debts and Worthless Securities</i> 201515018	6511.03-01
	• <i>Carrybacks: Net Operating Loss and Capital Loss</i> 201202027 201204008 201215008 201316016 201515019 201517005 201540010 201540011	6511.03-02
	• <i>Foreign Tax Credit</i> 201204008 201330031 201330031 201517005 201540010 201540011 201540012	6511.03-03
	• <i>Life Insurance Carrybacks</i> 201349014	6511.03-05
	• <i>Extension of Time by Agreement</i> 201719026	6511.03-06
	• Amended or Supplemental Claims 201216033	6511.05-00

	• Timeliness of Claim 201216033 201306017 201351019 201438023 201502014 201545017 201719026	6511.09-00
<b>Section 6512</b>	<b>Limitations in Case of Petition to Tax Court</b> 201617007	<b>6512.00-00</b>
<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b> 201302030 201504014	<b>6514.00-00</b>
<b>Section 6521</b>	<b>Mitigation of Effect of Limitation in Case of Related Taxes Under Different Chapters</b>	<b>6521.00-00</b>
	• Self Employment Tax and Tax on Wages	6521.01-00
	• <i>Offsets</i> 201315023	6521.01-01
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b> 201535016	<b>6532.00-00</b>
	• Erroneous Refund Recovery 201535016 201625014	6532.01-00
	• Suits by Taxpayer	6532.02-00
	• <i>Extension of Time</i> 201328032	6532.02-04
	• <i>Reconsideration by Secretary</i> 201549029	6532.02-06
	• Suits By U.S. for Recovery of Erroneous Refunds 201304007	6532.03-00
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 201249015 201426026 201447034 201518014 201710026 201722026 <b>201727004</b>	<b>6601.00-00</b>
	• Interest on Deficiencies 201405013	6601.01-00
	• <i>Carryback Eliminating Deficiencies</i> 201438024	6601.01-01
	• Interest on Delinquent Taxes	6601.02-00
	• <i>Starting Date (Avon Products)</i> 201603027	6601.02-01
	• Request for Interest Netting 201534012	6601.10-00
	• Statute of Limitations on Collection of Interest 201319017	6601.12-00
<b>Section 6611</b>	<b>Interest on Overpayments (Interest v. No Interest)</b> 201330032 201330032 201548019 201617005 201625017	<b>6611.00-00</b>
	• Interest on Refunds 201625017	6611.04-00
	• Exception for Refunds Within 45 Days 201625017	6611.07-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b> 201225011 <b>201727004</b>	<b>6621.00-00</b>
	• Interest on Substantial Underpayment 201421019	6621.03-00

<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b> 201210033 201713001 201723023	<b>6651.00-00</b>
	• Reasonable Cause v. Willful Neglect	6651.03-00
	• <i>Illness and Incompetency</i> 201637012	6651.03-07
	• Voluntary Filing of Late Return 201238028	6651.07-00
	• Increase in Penalty for Fraudulent Failure to File 201238028 201545016	6651.22-00
<b>Section 6652</b>	<b>Failure to File Certain Information Returns, Registration Statements, Etc.</b> 201411033	<b>6652.00-00</b>
<b>Section 6656</b>	<b>Failure to Make Deposit of Taxes (Penalty v. No Penalty)</b> 201414017	<b>6656.00-00</b>
	• Reasonable Cause v. Willful Neglect 201414017	6656.01-00
<b>Section 6662</b>	<b>Accuracy-related penalty</b> 201207008 201213026 201504012 201504013 201711009	<b>6662.00-00</b>
<b>Section 6663</b>	<b>Fraud Penalty</b> 201543016 201545016 201640016	<b>6663.00-00</b>
<b>Section 6664</b>	<b>Definitions and Special Rules</b>	<b>6664.00-00</b>
	• Definition of Underpayment 201302036 201543016 201545016 201640016	6664.01-00
	• Reasonable Cause Exception 201202026 201711009	6664.03-00
<b>Section 6665</b>	<b>Applicable Rules</b>	<b>6665.00-00</b>
	• Procedure for Assessing Certain Additions to Tax 201226028	6665.02-00
<b>Section 6671</b>	<b>Rules for Application of Assessable Penalties</b> 201226028	<b>6671.00-00</b>
<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> 201312036 201323022	<b>6672.00-00</b>
<b>Section 6676</b>	<b>Failure to Supply Identifying Numbers (Penalty v. No Penalty)</b> 201520005 201520005 201520005 201538019 201607027 201640016	<b>6676.00-00</b>
<b>Section 6677</b>	<b>Failure to File Information With Respect to Certain Foreign Trusts</b> 201208028	<b>6677.00-00</b>
	• Requirement for Filing Return	6677.01-00
	• <i>Application of Section 6048</i> 201208028	6677.01-01
	• Reasonable Cause Exception 201208028	6677.03-00
<b>Section 6694</b>	<b>Understatement of Taxpayer's Liability by Income Tax Return Preparer</b> 201425012 201518017 201519029	<b>6694.00-00</b>
	• Negligence or Intentional Disregard 201514008	6694.01-00

	• Willful Understatement of Liability 201519029	6694.02-00
<b>Section 6696</b>	<b>Rules Applicable With Respect to Sections 6694 and 6695</b> 201514008	<b>6696.00-00</b>
<b>Section 6697</b>	<b>Assessable Penalties with Respect to Liability for Tax of Regulated Investment Companies</b> <b>201727004</b>	<b>6697.00-00</b>
<b>Section 6700</b>	<b>Promoting Abusive Tax Shelters</b> 201235017	<b>6700.00-00</b>
<b>Section 6701</b>	<b>Penalties for Aiding and Abetting Understatement of Tax Liability</b> 201211014 201235017 201518017 201519029 201531015	<b>6701.00-00</b>
<b>Section 6702</b>	<b>Frivolous Income Tax Return</b> 201348015 201502013 201623010	<b>6702.00-00</b>
	• What Constitutes 201513002	6702.01-00
<b>Section 6703</b>	<b>Rules Applicable to Penalties Under Section 6700, 6701, and 6702 (See Also 6700, 6701, 6702)</b> 201211014	<b>6703.00-00</b>
<b>Section 6707</b>	<b>Failure to Furnish Information Regarding Tax Shelters (See Also 6111.00-00)</b> 201531019	<b>6707.00-00</b>
	• Failure to Register Tax Shelter 201538018	6707.01-00
<b>Section 6721</b>	<b>Failure to File Certain Information Returns (See Also 6652.00-00)</b> 201234025 201246028 201248022 201315017 201438028 201503013 201549026 201603031 201629008	<b>6721.00-00</b>
	• Failure v. No Failure 201234025	6721.01-00
<b>Section 6722</b>	<b>Failure to Furnish Certain Payee Statements</b> 201315017 201503013 201629008	<b>6722.00-00</b>
<b>Section 6723</b>	<b>Failure to Comply with Other Information Reporting Requirements</b>	<b>6723.00-00</b>
	• Waiver	6723.03-00
	• <i>Due Diligence</i> 201615012 201615012	6723.03-02
<b>Section 6724</b>	<b>Waiver; Definitions and Special Rules</b> 201603031	<b>6724.00-00</b>
<b>Section 6851</b>	<b>Termination Assessments of Income Tax</b> 201723019	<b>6851.00-00</b>
<b>Section 6901</b>	<b>Transferred Assets (See 9113.00-00)</b> 201212020 201337015 201447038	<b>6901.00-00</b>
	• Method of Collection 201211018	6901.01-00
	• Liability 201212020	6901.02-00
	• Period of Limitations 201319012	6901.03-00
<b>Section 6903</b>	<b>Notice of Fiduciary Relationship (See Also 3467)</b> 201302027	<b>6903.00-00</b>

<b>Section 6904</b>	<b>Prohibition of Injunctions</b> 201621010	<b>6904.00-00</b>
<b>Section 7101</b>	<b>Form of Bonds</b> 201231001	<b>7101.00-00</b>
<b>Section 7121</b>	<b>Closing Agreements</b> 201310036 201316017 201350038	<b>7121.00-00</b>
	• Finality 201240021	7121.02-00
<b>Section 7122</b>	<b>Compromises</b> 201302032 201421018	<b>7122.00-00</b>
<b>Section 7402</b>	<b>Jurisdiction of District Courts</b> 201313021 201313030 201621013	<b>7402.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b> 201545025	<b>7425.00-00</b>
	• Special Rules	7425.04-00
	• <i>Consent to Sale</i> 201202018	7425.04-02
<b>Section 7426</b>	<b>Civil Actions by Persons Other Than Taxpayers</b> 201235013	<b>7426.00-00</b>
<b>Section 7428</b>	<b>Declaratory Judgments Relating to Status &amp; Classification of Organizations Under Section 501(c)(3), etc.</b> 201238032	<b>7428.00-00</b>
	• Revocation (Gladstone Issue) 201518020 201533022	7428.02-00
<b>Section 7452</b>	<b>Representation of Parties</b> 201506010 201509031	<b>7452.00-00</b>
<b>Section 7453</b>	<b>Rules of Practice, Procedure, and Evidence</b> 201210035 201351021	<b>7453.00-00</b>
	• Evidence and its Submission 201224030	7453.31-00
<b>Section 7503</b>	<b>Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday</b> 201603026 201643022	<b>7503.00-00</b>
<b>Section 7507</b>	<b>Exemption of Insolvent Banks From Tax</b> 201614035	<b>7507.00-00</b>
<b>Section 7508</b>	<b>Time for Performing Certain Acts Postponed by Reason of Service in a Combat Zone</b> 201535017	<b>7508.00-00</b>
<b>Section 7508A</b>	<b>Authority to Postpone Certain Tax-Related Deadlines by Reason of Presidentially Declared Disasters</b> 201723023	<b>7508A.00-00</b>
<b>Section 7512</b>	<b>Separate Accounting for Certain Collected Taxes, etc.</b> 201536018	<b>7512.00-00</b>
<b>Section 7513</b>	<b>Reproduction of Returns and Other Documents</b> 201224030	<b>7513.00-00</b>
<b>Section 7519</b>	<b>Required Payments for Entities Electing Not To Have Required Taxable Year</b>	<b>7519.00-00</b>

	• Timely Payments 201302022	7519.02-00
<b>Section 7520</b>	<b>Valuation Tables</b>	<b>7520.00-00</b>
	• Election In the Case of Charitable Transfers 201518007	7520.01-00
<b>Section 7521</b>	<b>Procedure For Taxpayer Interviews</b> 201552029 201603030	<b>7521.00-00</b>
<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 201329017 201330036 201330036 201510045 201621012	<b>7602.00-00</b>
	• Issuance	7602.07-00
	• <i>Contents of Summons</i> 201310030	7602.07-02
<b>Section 7603</b>	<b>Service of Summons</b>	<b>7603.00-00</b>
	• Method of Delivery 201310038	7603.01-00
<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	• Restrictions on Examination of Taxpayer 201212017 201504015 201645013	7605.01-00
<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b>	<b>7609.00-00</b>
	• Notice to Person Identified 201310030	7609.02-00
<b>Section 7651</b>	<b>Administration and Collection of Taxes in Possessions</b> 201319016	<b>7651.00-00</b>

201201008 201202011 201202013 201205007 201206007 201206008 201206012  
201206013 201208009 201208010 201213007 201213015 201215002 201215003  
201216001 201216002 201216003 201216004 201216012 201216014 201216020  
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201524022 201527020 201527021 201527022 201527023 201527024 201527025  
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201541004 201543010 201544022 201546002 201546005 201549005 201549006  
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• Associations v. Corporations	7701.01-00
201208020 201328003 201441014 201441015 201446019 201514003 201527039 201545006 201545007 201545008 201545009 201545011 201545020	
• Partnerships v. Associations	7701.02-00
201221015 201312033 201338041 201441015 201614011 201614012	
• <i>Joint Ventures</i>	7701.02-02
201305006 201323015	
• Association v. Trust	7701.03-00
201230014 201240009 201241003 201516024 201523017 201527004 201532023 201620004 201620004 201638019 201638019 201702013	
• <i>Investments</i>	7701.03-05
201613005	
• <i>Liquidating Trusts</i>	7701.03-06
201208036 201230014 201230020 201240009 201241003 201244004 201341001 201417004 201420011 201516024 201620004 201620004 201643005 201702013	
• <i>Ordinary Trusts</i>	7701.03-08
201245003 201538006 201538007 201538008	
• <i>Business Trusts</i>	7701.03-09
201337012	
• <i>Investment Trusts</i>	7701.03-10
201226019	
• <i>Fixed Investment Trusts</i>	7701.03-11
201229003	
• Domestic, Foreign Persons	7701.04-00
201509035	
• Fiduciary v. Agent	7701.05-00
201302026	
• Definition of Resident Alien	7701.21-00
• <i>Coordination with Income Tax Treaties</i>	7701.21-20
201247013	
• Treatment of Certain Contracts For Services, etc.	7701.22-00
• <i>Factors: Lease vs. Service Contract</i>	7701.22-01
201525007 201525007 201525007 201525007	
• Motor Vehicle Operating Leases	7701.25-00
• <i>Terminal Rental Adjustment Clause</i>	7701.25-04
201304005 201337012 201404007 <b>201727002</b>	
• Taxable Mortgage Pools	7701.26-00
201330008 201330008 201425001 201425010	

	• Substituted Basis Property	7701.29-00
	• <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019	7701.29-01
	• Foreign Estate or Trust 201245003	7701.31-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 201230009 201443015 201443015	<b>7702.00-00</b>
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 201443015 201443015 201617004	<b>7702A.00-00</b>
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201213016	7702B.02-00
<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 201334041	7703.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 201213004 201232020 201233009 201236023 201250014 201313014 201316005 201322024 201330026 201330027 201330026 201330027 201336016 201338035 201340011 201411004 201414004 201417005 201418021 201514003 201523017 201523018 201527039 201541009 201549013 201614004 201636039 201651008 201710019 201710019 201710019 201722023	<b>7704.00-00</b>
	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403004 201403008 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013 201602004 201608011 201611017 201614004 201619002 201633020 201636025 201636039 201637007 201721007 201722023 201723004 201724024	7704.03-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
<b>Section 7805</b>	<b>Rules and Regulations</b> 201517026 201517027 201716001 201716025 201716026 201716029 201716030 201716033 201716036 201716038 201716041 201716042 201717020 201717022 201717024 201717025 201717031 201717032 201717034 201717035 201718030 201718032 201719021	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023	7805.01-01

	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017	7805.04-01
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 201445002	<b>7871.00-00</b>
	• Charitable Purposes 201525014 201525014 201525014 201525014 201551003	7871.01-00
	• Tax Exempt Bonds 201630002 201630002	7871.03-00
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b> 201426002	<b>7872.00-00</b>

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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- Section 42; Low-Income Housing Credit 9100.01-00  
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- *ITC Expenditures* 9100.02-04  
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<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
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9100.22-00

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

9100.26-00

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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

9100.31-00

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	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
<b>Section 9200</b>	<b>Tax Shelter (Use This Category Only When No Other Category Is Appropriate)</b> 201347013	<b>9200.00-00</b>
<b>Section 9832</b>	<b>Definitions for Chapter 100</b> 201618010 201618010 201610021 201616008	<b>9832.00-00</b>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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