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Section 6110 Index

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

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

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Department of the Treasury
Internal Revenue Service

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	• <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 201451003	483.02-01
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt) 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 201731016 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 201733015	501.00-00
	• Instrumentalities of U.S. 201503016 201503019 201509039	501.01-00
	• Title-Holding Company 201309014 201552033 201617011	501.02-00

• 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
201634025 201634025 201634025 201646006 201731012 201731013 201731014
201330037 201330040 201330042 201332013 201333015 201333016 201335015
201335016 201335025 201335026 201335027 201338049 201338052 201338054
201338059 201342011 201345030 201345031 201349016 201349017 201349022
201349024 201350041 201350042 201350044 201350045 201350046 201351028
201402015 201402015 201402016 201402016 201402017 201402017 201405017
201405018 201405019 201405020 201405021 201405022 201405024 201406011
201406012 201406013 201406014 201406015 201406017 201407015 201407018
201407019 201407025 201409010 201409014 201410035 201411037 201412018
201413012 201414021 201414022 201414023 201414025 201414026 201414032
201415004 201415005 201415006 201415009 201416010 201417017 201417018
201417023 201418054 201418055 201418057 201418058 201418059 201419015
201420020 201421022 201423027 201423029 201424024 201424025 201428022
201433016 201433018 201433020 201434023 201436050 201438029 201438030
201440020 201440021 201441018 201442057 201442066 201445011 201445012
201445013 201448026 201449001 201450022 201451031 201451034 201451046
201452017 201452019 201452020 201502016 201503018 201503019 201503021
201505039 201505040 201505041 201505042 201506011 201507023 201507026
201510058 201511023 201511023 201511024 201511034 201511034 201514009
201514010 201514011 201514012 201514014 201514015 201515034 201516066
201517009 201517010 201517012 201517013 201517014 201518021 201519032
201519033 201522006 201524026 201526018 201526019 201526022 201534014
201534015 201534016 201534020 201538026 201538027 201539032 201539033
201548024 201550044 201552031 201552034 201601014 201603032 201603035
201603036 201603037 201603038 201603039 201603040 201603041 201603042
201608016 201609006 201609007 201611019 201615015 201615015 201615022
201615022 201620012 201620012 201620013 201620013 201620015 201620015
201623011 201626025 201627002 201631012 201631013 201635006 201637016
201637017 201640022 201640023 201640025 201641023 201641024 201645014
201645015 201645016 201647008 201647008 201647009 201647009 201647010
201647010 201648018 201648019 201649014 201649015 201702039 201702040
201706018 201706021 201706022 201710029 201710030 201710031 201710031
201710032 201710032 201710034 201710035 201710035 201711014 201714030
201715002 201715004 201716047 201716052 201717041 201717042 201717043
201717044 201718037 201719018 201722029 201726013 201729022 201732030
201732031 201732032 201732033 201732034

• *Employee Benefit Organization (See Also 0501.09-00)*

501.03-01

201203032 201313033 201351025 201428019 201428024

• *Foundations*

501.03-02

201335014 201335023 201411037 201436051 201513005 201514016 201541013
201603033 201606030 201609001

<ul style="list-style-type: none"> • <i>Trusts</i> 	501.03-03
201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031	
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 	501.03-04
201241010 201731016	
<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201701020 201333014 201338052 201346012 201405023 201410035 201419016 201423026 201426028 201428021 201446025 201451036 201521016 201521016 201521016 201521016 201521016 201550043 201615018 201615018 201622035 201643025 201702042 201712014 201717048 201718038 201721022	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
201217021 201701023 201640019	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037 201702002 201703005	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
201221024 201517011	
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 	501.03-14
201433020	
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
201215011 201322041 201335024 201438032	
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 	501.03-17
201712015	
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
201337017	
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 	501.03-19
201204020 201340021 201343028 201619010	
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 	501.03-20
201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> • <i>Research Organizations</i> 	501.03-21
201701022	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029	
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032 201701022 201717048	
<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 	501.03-25
201304011 201632022 201340021 201415007 201451036 201505042 201716048	
<ul style="list-style-type: none"> • <i>State Instrumentalities</i> 	501.03-26
201411018	

<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
<p>201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 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 201525012 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 201729023 201734010 201736024 201736025</p>	
<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 	501.03-32
<p>201218016 201433018</p>	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
<p>201213029 201214034 201413012 201531022</p>	
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 	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 201731017 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 201736026</p>	
<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 	501.04-01
<p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026</p>	
<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 	501.04-02
<p>201406019 201451033</p>	
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 	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"> • <i>Community</i> 	501.04-06
<p>201338053</p>	
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 	501.04-07
<p>201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044 201736027</p>	
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 	501.05-00
<p>201217022 201311031 201646007</p>	
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 	501.05-01
<p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021</p>	

<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 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 201733016 201736028	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028	
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
201327015	
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 	501.06-03
201217022 201347022 201621017	
<ul style="list-style-type: none"> • Social Clubs 	501.07-00
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 201732035	
<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	
<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
201204018 201213034 201213035 201515035	
<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 	501.07-03
201204018 201302043 201306027 201315030 201629009	
<ul style="list-style-type: none"> • <i>Automobile Clubs</i> 	501.07-04
201430019	
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 	501.07-05
201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020	
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 	501.07-06
201219032 201306027 201642036	
<ul style="list-style-type: none"> • Fraternal Beneficiary Societies (See Also 0501.03-09) 	501.08-00
201425015 201717046 201720011	
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	501.09-00
201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014	
<ul style="list-style-type: none"> • <i>Permissible Benefits</i> 	501.09-01
201451040 201605015 201703014	

<ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 201415008 	501.09-02
<ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201634029 201634029 201634029 201351026 201605015 201625004 201625018 201734009 	501.09-03
<ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 	501.09-04
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 201240026 201340022 201620014 201620014 201721021 	501.10-00
<ul style="list-style-type: none"> • Local Benevolent Life Insurance Associations, etc. 201247019 201431031 	501.12-00
<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 	501.12-01
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 	501.12-02
<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
<ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 	501.13-00
<ul style="list-style-type: none"> • Credit Unions 201416009 201447039 	501.14-00
<ul style="list-style-type: none"> • Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 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
<ul style="list-style-type: none"> • Organized to Finance Crop Operations 201333014 	501.16-00
<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 	501.17-00
<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 	501.19-00
<ul style="list-style-type: none"> • Religious and Apostolic Organizations 201310047 	501.26-00
<ul style="list-style-type: none"> • Cooperative Hospital Service Organizations 201218016 	501.27-00
<ul style="list-style-type: none"> • Dedication of Assets to an Exempt Organization 201706019 	501.29-00
<ul style="list-style-type: none"> • Control of Corporation 201224031 201224034 201247017 201428029 201433017 	501.30-00
<ul style="list-style-type: none"> • <i>Closely Controlled Organizations</i> 201306026 	501.30-01
<ul style="list-style-type: none"> • <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047 	501.30-02
<ul style="list-style-type: none"> • Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201710036 	501.31-00

• *Domestic Fraternal Societies* 501.31-01
201404012

• *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 201729023

• *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
201404013 201405024 201407019 201407020 201409012 201410035 201411039
201416010 201417017 201419015 201423031 201424024 201424027 201427018
201428023 201428028 201430014 201431032 201433019 201433020 201438030
201440021 201451043 201451045 201452018 201502017 201504017 201510058
201510059 201511026 201511026 201514011 201514013 201516066 201517019
201519033 201519035 201523021 201523022 201526021 201535019 201538025
201545029 201545030 201548021 201548025 201601014 201610025 201614038
201617011 201631014 201636046 201640019 201640022 201641026 201641027
201643026 201648020 201651016 201714030 201714031 201718036 201729023
201733015 201733017 201736025

• *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 201729022 201733017	
	• 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 201734009	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
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201735019

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201604009 201604010 201604010 201650007

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Section 1362

Election by Small Business Corporation

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201211005 201211006 201211007 201214010 201215004 201216027 201217006
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1362.01-01

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201724021

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201442038 201443006 201443006 201444014 201447009 201501006 201502004
201507021 201509026 201515021 201516027 201516053 201516054 201519007
201519009 201519013 201519025 201523006 201523010 201524019 201524023
201528019 201541007 201541007 201550002 201550022 201603001 201604006
201604006 201611010 201614025 201634008 201634008 201636023 201645007
201705006 201706014 201714014 201714024 201717009 201717013 201717036
201719001 201724006 201728016 201729002 201730016 201732015

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 201337001
201345021 201418008 201420002 201432006 201434010 201434011 201434012
201434013 201434014 201443014 201443014 201444007 201450014 201508002
201523008 201526006 201538010 201702014 201709015 201710017 201710017
201710017 201710021 201710021 201710021 201710022 201710022 201710022
201722019 201729016 201732020

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
201330018 201426018 201432006 201443014 201443014 201444007 201508002
201516001 201516002 201644007 201702014 201709015 201710017 201710017
201710017 201710021 201710021 201710021 201710022 201710022 201710022
201729016 201730021 201732020

• *Passive Investment Income*

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004
201306005 201310008 201320008 201328006 201328007 201328008 201328009
201328010 201328011 201328012 201328013 201328014 201328015 201328016
201328017 201330010 201330010 201350005 201351013 201420002 201426010
201441013 201450014 201515011 201516015 201519008 201519018 201523004
201523005 201523008 201528028 201538010 201541003 201541003 201629001
201710013 201710013 201710013 201722019

• *S Termination Year*

1362.03-00

201507011 201706013

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
201203008 201203011 201203012 201205002 201205006 201206009 201208013
201208023 201209005 201211002 201211004 201211005 201211006 201211007
201214001 201216025 201216032 201217006 201217008 201217009 201217010
201221006 201221008 201221009 201221010 201223007 201224007 201224013
201224014 201225003 201225005 201226013 201227003 201228009 201228010
201228018 201228024 201228025 201232004 201232007 201232009 201232026
201232027 201232029 201234002 201234007 201234008 201235008 201236003
201238007 201238008 201238014 201238015 201238017 201239001 201240012
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201246002 201246008 201247008 201247012 201248001 201250013 201252001
201252007 201301003 201301011 201303009 201306009 201306015 201306016
201308008 201308009 201308022 201310008 201312016 201313002 201314006
201314012 201314014 201315003 201315012 201317004 201320006 201320008
201322006 201322016 201323012 201323013 201323014 201324011 201325003
201325006 201328004 201328006 201328007 201328008 201328009 201328010
201328011 201328012 201328013 201328014 201328015 201328016 201328017
201329004 201330010 201330012 201612002 201612011 201632010 201632013
201634001 201634001 201634001 201634003 201634003 201634003 201634004
201634004 201634004 201634007 201634007 201634007 201634013 201634013
201634013 201646002 201701004 201308008 201308009 201308022 201330010
201330012 201333002 201334030 201334031 201338016 201338024 201340001
201341003 201341006 201341014 201341027 201343016 201345018 201345024
201346001 201347003 201347014 201348001 201348009 201350004 201350005
201351003 201351013 201351014 201351017 201404003 201405004 201405007
201407004 201409001 201412003 201414007 201414010 201414013 201416004
201418004 201418008 201418015 201418036 201418044 201418045 201420001
201420002 201420005 201420013 201421003 201421004 201421005 201422006
201423013 201424003 201424021 201425003 201426001 201426009 201426010
201426011 201426021 201427007 201427017 201429008 201430011 201432001
201432006 201434016 201434018 201436035 201436042 201437009 201438015
201440018 201441013 201442014 201442047 201444008 201444009 201444010
201444011 201444012 201445001 201445003 201445004 201448005 201450014
201451001 201451016 201451017 201451019 201452014 201501007 201503004
201505008 201505016 201505034 201506009 201508002 201511014 201511014
201511016 201511016 201515010 201515011 201515013 201516001 201516002
201516003 201516009 201516015 201516016 201516017 201516029 201519002
201519005 201519008 201519010 201519016 201519018 201523004 201523005
201523016 201524006 201524009 201525004 201525004 201525004 201525004
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201528028 201528037 201530002 201530003 201530016 201531008 201532015
201533010 201536014 201537001 201538009 201538010 201539019 201541003
201541003 201542001 201544006 201544016 201545003 201545012 201545015
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201549017 201549019 201550001 201550014 201601002 201603001 201603016
201604004 201604004 201604005 201604005 201605003 201607017 201610003
201610005 201610007 201613004 201614029 201615002 201615002 201615003
201615003 201616001 201617001 201620007 201620007 201622015 201623002
201624003 201628014 201629001 201631007 201633005 201633029 201634001
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201636015 201636017 201636035 201638003 201639010 201639011 201639012
201640001 201642021 201643002 201644003 201644004 201644006 201644007
201645005 201648006 201650007 201650008 201651001 201651005 201652003
201652015 201653018 201702003 201702007 201702014 201706001 201706014
201707002 201709015 201709016 201710001 201710001 201710001 201710009
201710009 201710009 201710013 201710013 201710013 201710017 201710017
201710017 201710018 201710018 201710018 201710021 201710022 201710022

	201712006 201712007 201712008 201714007 201714011 201714014 201714015 201714018 201716003 201716004 201716006 201716009 201717016 201717019 201721004 201721008 201722022 201723011 201724013 201724021 201725022 201727001 201728020 201729016 201730002 201732020	
Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025	1368.00-00
	• Accumulated Adjustments Account 201421015 201440013 201446021	1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001	1381.00-00
	• Certain Other Cooperatives 201228014	1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003	1382.00-00
	• Patronage Dividends 201228035	1382.02-00
	• Exceptions 201407003	1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201604008	1385.00-00
Section 1388	Definitions; Special Rules 201234018	1388.00-00
Section 1402	Definitions 201402004 201402004	1402.00-00
	• Net Earnings From Self-Employment	1402.01-00
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006	1441.00-00
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03
	• Exemptions from Withholding	1441.03-00

	• <i>Effectively Connected Income</i> 201428007	1441.03-01	
Section 1461	Liability for Withheld Tax 201503013	1461.00-00	
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015	1501.00-00	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043	1502.00-00	
	• <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 201728002 201730008 201732025	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
Section 1504	Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012	1504.00-00
	• Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004	1504.01-00
	• Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002	1504.02-01
	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
Section 1563	Definitions and Special Rules 201405009	1563.00-00
Section 2001	Imposition and Rate of Tax 201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029	2001.00-00
Section 2010	Unified Credit Against Estate Tax 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	2010.00-00
Section 2032	Alternate Valuation 201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014	2032.00-00
Section 2032A	Valuation of Farm Real Property 201224019 201230023 201418011 201633001 201652017	2032A.00-00
Section 2033	Property in Which Decedent Had an Interest 201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005	2033.00-00
	• Interest v. No Interest at Time of Death 201323007	2033.01-00

Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death 201223012 201238004 201647001 201647001 201702005 201709020	2035.00-00
	<ul style="list-style-type: none"> • Inclusion of Certain Property in Gross Estate 201323007 201342001 201702006 • Coordination with Other Code Sections 201327010 	2035.01-00 2035.06-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 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	2036.00-00
	<ul style="list-style-type: none"> • Retention of Possession or Enjoyment of Right to Income From Property 201735005 • Retention of Right to Designate Who Shall Enjoy Property or Income 201323007 	2036.01-00 2036.02-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 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	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 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	2038.00-00

	• Power to Alter or Amend 201342001	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 201323007	2038.01-01
Section 2040	Joint Interests (Included v. Not Included in Gross Estate) 201216005	2040.00-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 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	2041.00-00
	• Pre-1942 Powers 201707003 201707004 201707005 201735009	2041.01-00
	• Post-1942 Powers 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004 201615004	2041.02-00
	• General Power v. Not a General Power 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 201729009	2041.03-00
	• Exercise of Powers 201425007	2041.05-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 201235006 201328030	2042.00-00
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i> 201327010	2042.07-09
Section 2043	Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) 201206005	2043.00-00
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 201528014 201536010 201603004 201615004 201615004 201721006	2044.00-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 201206005	2053.00-00
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 201216045 201236022 201316004 201450003 201702004	2055.00-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10

Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital Deduction)	2056.00-00
	201243004 201634018 201634018 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018	
	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001	
	• Qualified Terminable Interest Property	2056.07-00
	201303003 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201615004 201636019 201721006	
	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020	
	• <i>Partial Election</i>	2056.07-02
	201447008	
	• <i>Qualifying Interest</i>	2056.07-03
	201410011	
	• Passed From Decedent v. Not Passed From Decedent	2056.13-00
	201410011 201416007	
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	201634018 201634018 201634018 201634018	
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i>	2056.19-02
	201634018 201634018 201634018 201634018	
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	201243012 201634018 201634018 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201647002	
Section 2203	Definition of Executor	2203.00-00
	201405016	
Section 2207A	Right of Recovery in the Case of Certain Marital Deduction Property	2207A.00-00
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Section 9100

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- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
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- *ITC Expenditures* 9100.02-04
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- *Development Expenditures* 9100.02-05
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- Section 146; Volume Cap 9100.03-00
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<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 	9100.07-00
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<ul style="list-style-type: none"> • Section 367; Foreign Corporations 	9100.08-00
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<ul style="list-style-type: none"> • Section 446 	9100.10-00
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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 	9100.10-01
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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 	9100.21-00
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• Other

9100.22-00

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

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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	• Practice 201329015 201330035 201330035	9103.02-00
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	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44

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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
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	• 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

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