

Publication 1078
Issue: 03/30/2018

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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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	• 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 201736023	170.12-09
	• Qualified Conservation Contribution 201212009 201212010 201239008 201334039	170.14-00
	• Other 201307008 201322046 201403016 201403016	170.19-00
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	• Carryback and Carryover 201228013 201233006 201249004 201309013 201310025 201335007 201532004 201616009 201628003	172.01-00
	• <i>Allowance Only to Same Taxpayer (Libson Shops)</i> 201605018	172.01-01
	• Specified Business 201612013 201447006	172.03-00
	• Deferred Statutory or Tort Liability Losses 201442054	172.07-00
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	• Election to Amortize 201236013	174.01-00

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	• Section 179 Property 201234024	179.01-00
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	• Certain Elections for Intangible Property 201214014	197.01-00
Section 215	Alimony, etc., Payments 201206005 201246005	215.00-00
	• Payment For Child Support	215.08-00
	• <i>Specification In Instrument</i> 201706006	215.08-04
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Section 245	Dividends Received From Certain Foreign Corporations 201640018	245.00-00
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	• 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
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	• 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
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	• Exceptions 201322035 201617004	264.03-00
	• Key Persons 201617004 201736019	264.04-00
	• Allocation of Interest Expense to Policy Cash Values 201617004	264.05-00
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	• 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
	• Limitation on Gain Where Loss Previously Disallowed 201737011	267.05-00
	• Special Rules Applicable to Controlled Groups: In General 201702035	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
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	• Substantiation 201246031	274.08-00

	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
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	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	<i>280G.01-01</i>
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	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027 201640018	<i>301.01-07</i>
	• Other Than a Dividend	301.02-00
	• <i>Distribution With Respect to Stock v. Not With Respect to Stock</i> 201637010	<i>301.02-01</i>
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00
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	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
	• Constructive Ownership	302.05-00
	• <i>Waiver of Family Attribution by Individual</i> 201805011	<i>302.05-01</i>
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	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	<i>304.01-03</i>
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00
	• <i>Section 304 v. Section 351</i> 201228034	<i>304.02-01</i>

	• Control Requirement Met 201601001	304.03-00
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	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 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
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	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
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	• Source of Distribution	316.09-00
	• <i>Earnings and Profits</i> 201637010	316.09-03
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	• Redemption of Stock v. Not a Redemption 201247010	317.02-00
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	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00

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	201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201731008 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 201802007	
	• Nonrecognition of Gain or Loss	332.01-00
	201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010	
	• Debts of Parent to Subsidiary	332.07-00
	201213018	
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	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
	201749004 201546011 201611006 201622019 201625006 201633013 201636011 201640009 201652014 201702024 201711007 201714019 201721011 201730004 201730005 201733003 201739005 201740003 201740014 201751009 201802008 201808008 201808011	
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	201404004 201536004 201625009 201725017	
	• Adoption of Plan and 12-Month Period	337.01-00
	• <i>Date Plan Adopted</i>	337.01-01
	201731008	
	• Sale or Exchange	337.03-00
	201801006 201801009	
	• 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	

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	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 201738002	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004 201622012 201702035	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004 201702035	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
	201203004 201702035	
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	201209025	
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	201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201731008 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015 201641011 201746022 201810005	
	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008 201601001	
	• Series of Transactions	351.02-00
	201212001 201506008 201531014	
	• "Property" Defined	351.05-00
	201506008 201552026	
	• Constructive Exchange	351.11-00
	201350001	
	• Section 351 v. Section 304 (See Also 0304.01-01)	351.12-00
	201228034	
	• Investment Company Exception	351.13-00
	201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005	
	• Non-Qualified Preferred Stock	351.14-00
	201716045	
	• Exceptions	351.15-00
	201552026	
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	201423010	
	• Substantially All of the Assets	354.05-00
	201731008	

Section 355

Distribution of Stock and Securities of a Controlled Corporation

355.00-00

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
201731004 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
201734004 201740015 201801012 201805012

• Spin-Off

355.01-00

201202007 201203004 201211008 201213018 201215005 201216023 201216027
201228002 201228030 201232014 201232033 201233016 201236014 201240017
201244006 201244008 201246027 201249012 201251006 201305003 201306006
201308002 201312017 201312020 201312022 201314001 201315009 201315016
201325009 201328024 201329005 201330007 201330022 201612012 201634010
201634010 201634010 201731003 201731004 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 201734004 201740015 201801012 201802007

• Split-Off

355.01-01

201208017 201213001 201213002 201213005 201230007 201232033 201234009
201238018 201240016 201245020 201246027 201252017 201306010 201308017
201308018 201310023 201313016 201323017 201327003 201330002 201330007
201731003 201308017 201308018 201330002 201330007 201337003 201350007
201352007 201403002 201403002 201404002 201405003 201411002 201411012
201418019 201422017 201426007 201435005 201512001 201625012 201625013

• Split-Up

355.01-02

201402002 201402002 201418018 201423012

• Non Pro Rata Distributions, etc.

355.02-00

201233016 201625012 201625013

• Active Business

355.03-00

201219003 201251006 201634010 201634010 201634010 201333003 201407005
201418039 201418046 201426007 201429006 201436033 201531014 201535007
201542004 201551009 201605016 201606014 201607003 201624004 201624004
201625012 201625013 201626002 201633009 201634010 201637013 201643008
201706005 201730010

• Five-Year Requirement

355.03-01

201251006 201528016 201624004 201633009 201643008 201706005

• Business Purpose

355.04-00

201308017 201308018 201308017 201308018 201730010

	• Control 201437013 201527003	355.05-00
	• <i>Distribution of Control</i> 201731004 201437013 201605016 201703012	355.05-01
	• Device 201734004 201743017	355.06-00
	• Continuity of Interest 201644018	355.07-00
	• Distributions Within a Consolidated Group 201305003 201352007 201445008 201730010	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012	355.10-00
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	• Reorganization Exchange	356.01-00
	• <i>Series of Transactions</i> 201614017	356.01-02
	• Securities as "Other Property" 201527003	356.02-00
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	• <i>In General</i> 201721002	357.02-01
	• <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012	357.02-02
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	• Allocation of Basis 201411006 201437007	358.02-00
	• Assumption of Liabilities 201721002	358.03-00
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	• 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 201731004 201409003 201511001 201511001 201537004 201601001 201627001 201703012 201721002 201802007	361.02-02

Section 362	Basis to Corporations	362.00-00
	201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028	
	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders	362.01-00
	201701005 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013 201736001	
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	201348011 201432002 201639014 201746022	
	• Transfer to Foreign Corporations Subject to Section 367(a)	367.01-00
	201321018 201651015	
	• Treatment of Transfers of Stock or Securities to Foreign Corporations	367.03-00
	201321018 201651015	
	• <i>Reorganizations Described in Section 368(a)(1)(B)</i>	367.03-01
	201249011 201250021 201324009	
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i>	367.03-13
	201321018	
	• Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a)	367.06-00
	• <i>Anti-Abuse Rule</i>	367.06-07
	201530020	
	• Transfers of Intangible Property to Foreign Corporations Under Section 367(d)	367.30-00
	201321018	
	• Treatment of Distribution Described in Section 367(e)	367.40-00
	201348011 201423006 201639014 201808010	
	• <i>Liquidations Under Section 332</i>	367.40-02
	201348011 201606006 201639014 201808010	
Section 368	Definitions Relating to Corporate Reorganizations	368.00-00
	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 201746022	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 201535007 201625012 201625013	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009 201603020	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• Stock for Property (Type "C")	368.03-00
	201224006 201228030 201247009 201252014 201324003 201731008 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
	• <i>Substantially All the Property</i>	368.03-01
	201247009 201731008	

<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 	368.04-00
201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201612012 201731003 201731008 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	
<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
201308001 201315009 201315020 201315021 201308001 201424010	
<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020 201611015 201635001 201638004 201737010 201746022	
<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
201214013 201224006 201247009	
<ul style="list-style-type: none"> • <i>Related party Acquisitions</i> 	368.08-03
201214013	
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	• In General	468A.01-00
	201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	
	• Ruling Amount	468A.04-00
	201221011	
	• <i>Initial Schedules</i>	468A.04-01
	201721009 201721010 201723014 201723015 201723016 201725014 201726005	
	• <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 201740008 201740009 201740012 201742014	
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i>	468A.06-03
	201729011 201729012 201730020	
	• Time When Payments Deemed Made	468A.07-00
	201450011	
Section 468B	Special Rules For Designated Settlement Funds	468B.00-00
	201208036 201347019 201411027	
	• In General	468B.01-00
	201447005 201450019	
	• Taxation of Designated Settlement Funds	468B.02-00
	201347019 201411027 201718018 201803005	
	• Other Funds	468B.06-00
	201322026 201718029	
	• Clarification Of Taxation of Certain Funds	468B.07-00
	201208036 201347019 201411027	
Section 469	Passive Activity Losses and Credits Limited	469.00-00
	201244017 201312041 201324018 201411025 201427016 201515032 201804007	
	• 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 201804007	
	• Rules Determining Income or Loss	469.05-00
	201348013	
	• Disposition of Entire Interest in Passive Activity	469.07-00
	201415002 201428008	

	• Material Participation Defined 201317010	469.08-00
	• Other Definitions and Rules 201348013	469.10-00
	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007	469.14-00
Section 471	General Rule for Inventories 201504011	471.00-00
Section 472	Last-In, First-Out Inventories	472.00-00
	• Election 201208033 201342009	472.01-00
	• LIFO Conformity Requirement 201550031	472.05-00
Section 475	Mark to Market Accounting Method for Dealers in Securities 201238025 201423019 201507019	475.00-00
	• Treatment of Securities Marked to Market 201314042	475.01-00
	• Exceptions to Mark to Market Treatment	475.02-00
	• <i>Securities Held for Investment</i> 201423019	475.02-01
	• <i>Identification Requirements</i> 201432016	475.02-04
	• Character of Gain or Loss 201432016	475.04-00
	• Definitions 201238025 201529006	475.05-00
	• Commodities Dealers 201623005	475.06-00
	• Commodities Traders 201623005	475.07-00
	• Securities Traders 201239004 201423019 201432016	475.08-00
Section 481	Adjustments Required by Changes in Method of Accounting 201350033 201403015 201403015 201426025 201436048 201503011 201521012 201521012 201521012 201521012 201521012 201547004 201716002	481.00-00
	• Pre-1954 Adjustments	481.02-00
	• <i>Involuntary</i> 201231004 201442049	481.02-02
Section 482	Allocation of Income and Deductions Among Taxpayers	482.00-00
	• Control 201751014	482.02-00
	• Services 201751014	482.09-00
Section 483	Interest on Certain Deferred Payments	483.00-00
	• Payments to Which Section Applies	483.02-00

	<ul style="list-style-type: none"> • <i>Indefinite as to Time, Liability, or Amount (Contingent)</i> 483.02-01 201451003 	
Section 501	Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)	501.00-00
	201204019 201210044 201216040 201217018 201217019 201218041 201219024 201219025 201221023 201224033 201224036 201229001 201229010 201230025 201232036 201233017 201234030 201236032 201242014 201242015 201242017 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 201744020	
	<ul style="list-style-type: none"> • Instrumentalities of U.S. 501.01-00 201749019 201503016 201503019 201509039 	
	<ul style="list-style-type: none"> • Title-Holding Company 501.02-00 201309014 201552033 201617011 	

• Religious, Charitable, etc., Institutions and Community Chest

501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
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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
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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
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201718037 201719018 201722029 201726013 201729022 201732030 201732031
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<ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032 201313033 201351025 201428019 201428024 	501.03-01
<ul style="list-style-type: none"> • <i>Foundations</i> 201335014 201335023 201411037 201436051 201513005 201514016 201541013 201603033 201606030 201609001 	501.03-02
<ul style="list-style-type: none"> • <i>Trusts</i> 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 201617011 201710031 	501.03-03
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 201241010 201731016 	501.03-04
<ul style="list-style-type: none"> • <i>Corporations</i> 201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 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 201740022 201742028 201743018 	501.03-05
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 201217021 201701023 201640019 	501.03-07
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024 201415009 201417017 201417018 201424024 201426035 201433020 201435015 201440023 201445014 201503017 201509040 201510059 201516069 201527044 201550043 201608016 201619010 201621016 201644019 201717048 201741001 	501.03-08
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041 201317012 201328035 201445015 201451037 201702002 201703005 201744019 	501.03-11
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 201221024 201517011 	501.03-13
<ul style="list-style-type: none"> • <i>Literary Organizations</i> 201433020 	501.03-14
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032 	501.03-15
<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 201712015 	501.03-17
<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 201337017 	501.03-18
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 	501.03-19
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 	501.03-20
<ul style="list-style-type: none"> • <i>Research Organizations</i> 201701022 	501.03-21
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201634025 201634025 201415003 201423030 201432037 201652029 	501.03-22

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<ul style="list-style-type: none"> • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 	501.03-25
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<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 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 201749020 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 201750019 201801014 201802018 201803010 201810010 	501.04-00
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<ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019 201451033 	501.04-02
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020 201424028 201449002 201552032 201615014 201615014 	501.04-03
<ul style="list-style-type: none"> • <i>Community</i> 201338053 	501.04-06
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 201548020 201604019 201604019 201623013 201636044 201736027 201803010 201805014 	501.04-07

• Labor Organizations 201217022 201311031 201646007	501.05-00
• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027	501.05-01
• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201646005 201701019 201731015 201749016 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 201750020 201751023 201809007 201811016	501.06-00
• <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016	501.06-01
• <i>Conduct of Business for Profit</i> 201327015 201810011	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028	501.06-03
• Social Clubs 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201612014 201634026 201749011 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 201745013 201750021 201751022 201806012	501.07-00
• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201615019	501.07-01
• <i>Distribution of Assets</i> 201204018 201213034 201213035 201515035	501.07-02
• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030 201629009	501.07-03
• <i>Automobile Clubs</i> 201430019	501.07-04
• <i>Business with Nonmembers</i> 201204018 201219032 201634026 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 201615019 201615019 201635008 201706020 201806011	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015 201717046 201720011	501.08-00

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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031 	501.12-02
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<ul style="list-style-type: none"> • Cemetery Companies 201409009 201428011 201428029 201605019 	501.13-00
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<ul style="list-style-type: none"> • Supplemental Unemployment Benefit Trusts 201406018 201411041 	501.17-00
<ul style="list-style-type: none"> • Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015 201752015 	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
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<ul style="list-style-type: none"> • <i>Proof of Exemption</i> 201235023 201701020 201649016 201710035 201710036 201710036 	501.31-00
<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 	501.31-01
<ul style="list-style-type: none"> • <i>Income Inures v. does Not Inure to Private Individual</i> 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 201740023 201746027 201808019 	501.32-00
<ul style="list-style-type: none"> • <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201525012 201545029 201548025 201614038 201636046 201640019 201640022 201740023 201751016 	501.32-01

<ul style="list-style-type: none"> • Private v. Public Interest Served 	501.33-00
<p>201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201632020 201701020 201701022 201749017 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 201740023 201744020 201747009 201748010 201750018 201751016 201801013 201803009</p>	
<ul style="list-style-type: none"> • Trustees Serve Private Interest 	501.33-01
<p>201226029 201228041 201236033 201315028 201350043 201414024 201451043 201451045 201652029</p>	
<ul style="list-style-type: none"> • "Exclusively" Test 	501.35-00
<p>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 201737013 201747009 201801013 201808020</p>	
<ul style="list-style-type: none"> • Business Activities 	501.36-00
<p>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 201747009 201801014 201808020</p>	
<ul style="list-style-type: none"> • Section 501(c)(3) Organizations 	501.36-01
<p>201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 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 201733015 201743018 201803009</p>	
<ul style="list-style-type: none"> • Publishing Activities, Radio, Television, etc. 	501.36-03
<p>201204021 201252025 201433020 201526020 201710031 201710033 201710033</p>	
<ul style="list-style-type: none"> • Fund Raising (See also 0512.06-00) 	501.36-04
<p>201323037 201407020 201416010</p>	

	• Legislative and Political Propaganda Activities 201415007 201505042	501.38-00
	• "Action" Organizations 201415007 201430014 201505042	501.38-01
	• <i>Electing Expenditure Test</i> 201239012 201415007 201804005	501.38-02
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	• 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
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	• Value of Assets 201321024 201321025	507.09-00
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	• Definitions 201418067	509.01-00
	• <i>Private Foundation</i> 201306023 201802017	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 201729025 201733019	509.02-01
	• <i>Supporting Organizations</i> 201314044	509.02-02
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	• Continuation of Private Foundation Status 201424025	509.03-00
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	• Organizations Subject to Tax 201406019	511.01-00
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	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019	512.01-00
	• <i>Rents and Royalties</i> 201444043 201644019 201740002	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027	512.01-02
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	• Advertising (See Also 0501.26-02) 201405029	512.05-00
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	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00

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	• Trusts	513.01-00
	201613014 201613015 201613015 201636042 201636043 201729013 201729014 201730022	
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	201205013 201221024 201428030	
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	201418061 201422027 201430017 201434024 201434026	
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	201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	
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	201206018 201246040 201740002	
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	201333014 201511020 201511020	
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	201210007 201214016 201223011	
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	201244005 201327008	
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	201205004 201244012 201304004 201516047	

	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047	562.03-00
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	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 201742006 201744006 201744007 201744008 201751001 201751002 201751003	
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	201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004	
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	201729009	
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	201532023 201807001	
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	201326011 201507008	
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	201438014 201611002	
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Section 1311	Correction of Error 201208027 201313027 • Inconsistent Position v. No Inconsistent Position 201710029 201710029	1311.00-00 1311.01-00
Section 1313	Definitions • Determination v. No Determination 201247001 201247011 201622032	1313.00-00 1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00
Section 1361	Definitions 201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201618003 201634019 201634019 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604009 201604010 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 • Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201604011 201608007 201735019 201747006 201750002 • <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201205002 201208013 201218005 201237014 201250013 201250018 201338039 201424021 201426001 201523012 201523013 201525009 201525009 201525009 201525009 201528037 201544006 201546003 201546004 201604011 201604011 201735019 201743006 • <i>Non-Resident Alien as Shareholder</i> 201312023 201545015 • <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 201751007 201813001 201813002 201813003 • Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604009 201604010 201604010 201650007 • <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.00-00 1361.01-00 1361.01-02 1361.01-03 1361.01-04 1361.03-00 1361.03-01

• *Qualified Subchapter S Trusts* 1361.03-02
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201733001

• *Electing Small Business Trusts* 1361.03-03
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201744013 201811001

• *Qualified Subchapter S Subsidiary* 1361.05-00
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Section 1362

Election by Small Business Corporation

1362.00-00

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
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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
 201206009 201217009 201312023 201320012 201550022 201645007 201702014
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• Late Elections 1362.01-03
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<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
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<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201541003 201629001 201710013 201710013 201710013 201722019 201738011	
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• Inadvertent Terminations

1362.04-00

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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 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 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 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 • Patronage Dividends 201228035 201809005 • Exceptions 201407003	1382.00-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005	1388.00-00
Section 1402	Definitions 201402004 201402004 • Net Earnings From Self-Employment • <i>Limited Partners</i> 201436049 201640014 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.00-00 1402.01-00 1402.01-03 1402.05-00
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006 • Who must Withhold	1441.00-00 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	
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	• Income Subject to Withholding 201808010	1443.02-00	
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	
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	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010	1502.19-00	

<ul style="list-style-type: none"> • Consolidated Net Operating Loss Deduction 1502.21-00 	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 201738005 201752007 201752007
<ul style="list-style-type: none"> • Investment Adjustment 1502.32-00 	201213013 201214012 201339001 201411007 201430002 201550028 201641019
<ul style="list-style-type: none"> • Earnings and Profits 1502.33-00 	201411007
<ul style="list-style-type: none"> • Accumulated Earnings Tax on Separate Basis 1502.47-00 	201316008
<ul style="list-style-type: none"> • Life and Non-Life 1502.50-00 	201210015 201213012
<ul style="list-style-type: none"> • Filing Requirements 1502.75-00 	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 201738006 201744011 201751012 201802009 201813006
<ul style="list-style-type: none"> • <i>When Group Remains in Existence</i> 1502.75-10 	201228002 201314028 201350007 201424010 201505006
<ul style="list-style-type: none"> • <i>Common Parent No Longer in Existence</i> 1502.75-11 	201250017 201326006
<ul style="list-style-type: none"> • Taxable Year of Members of Group 1502.76-00 	201520001 201520001 201414015 201520001
<ul style="list-style-type: none"> • <i>Income Allocation</i> 1502.76-01 	201235003 201542007
<ul style="list-style-type: none"> • Common Parent Agent for Subsidiaries 1502.77-00 	201522005 201552025
<ul style="list-style-type: none"> • Separate Return Years 1502.79-00 	201251003 201324004
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<ul style="list-style-type: none"> • Consolidated Returns for Subsequent Years 1502.89-00 	201324004

	• 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	1504.00-00
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	• 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
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	201405009	
Section 2001	Imposition and Rate of Tax	2001.00-00
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	201224019 201230023 201418011 201633001 201652017 201743013 201812004	
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• Section 168; MACRS 201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 201312021 201314009 201314033 201316006 201316007 201320013 201320015 201713004 201713005 201332008 201336014 201341020 201344006 201422008 201422015 201425002 201426020 201434017 201435001 201447010 201447018 201448003 201505002 201505029 201505030 201505031 201505032 201505033 201506007 201507014 201507015 201508004 201508005 201508006 201508007 201510027 201510031 201510032 201510033 201510034 201510035 201516021 201519026 201528018 201528030 201535013 201536003 201537005 201537006 201537017 201538003 201541001 201541001 201544014 201548005 201548007 201548008 201548009 201550029 201552004 201603019 201606005 201609002 201626013 201638001 201649001 201709007 201714004 201714005 201714006 201717002 201722001 201723007 201736003 201737002 201744005 201747003 201750012 201811006 201811007	9100.04-00
• Section 266; Carrying Charges 201319008 201607005 201725015	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201632019 201338011 201412012 201438018 201503007 201510037 201534007 201611016 201738002	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 201530017	9100.07-00
• Section 367; Foreign Corporations 201725012	9100.08-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 201535005 201537013 201552021 201604012 201604012 201606007 201606008 201709021 201712012 201726003 201735004 201802010 201802011 201802012 201802013	9100.09-00
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• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 201801002	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008	9100.12-00

<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 6(c)(3) of PL 97-354; Qualified Oil Corporation 	9100.21-00
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• Other

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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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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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	<ul style="list-style-type: none"> • Revenue Procedures 201351023 	9102.01-00
Section 9103	Attorneys	9103.00-00
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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	<ul style="list-style-type: none"> • U.S. Model Income Tax Treaty 	9114.01-00
	<ul style="list-style-type: none"> • <i>Royalties</i> 201519003 	9114.01-12
	<ul style="list-style-type: none"> • U.S. Income Tax Treaties 	9114.03-00
	<ul style="list-style-type: none"> • <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
	<ul style="list-style-type: none"> • <i>China</i> 201438020 	9114.03-07
	<ul style="list-style-type: none"> • <i>Cyprus</i> 201343019 	9114.03-08

	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	• 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
Section 9832	Definitions for Chapter 100 201618010 201618010 201610021 201616008	9832.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	9999.00-00
	• 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
	• <i>Privacy Act</i> 201742023	9999.92-02
	• 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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