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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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	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 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013	
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	201219003 201251006 201634010 201333003 201407005 201418039 201418046 201426007 201429006 201436033 201531014 201535007 201542004 201551009 201605016 201606014 201607003 201624004 201625012 201625013 201626002 201633009 201634010 201637013 201643008 201706005 201730010 201818010 201827008 201834006 201930011 201940007 201948001 201949012 202009002	
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<p>201338053 201941028</p>	
<ul style="list-style-type: none"> • Homeowners Association 	501.04-07
<p>201204017 201224032 201224035 201234028 201325016 201548020 201604019 201623013 201636044 201736027 201803010 201805014 201832014 201832016 201832017 201932016 201933015 201951014</p>	
<ul style="list-style-type: none"> • Labor Organizations 	501.05-00
<p>201217022 201311031 201646007 201824014 201951011</p>	
<ul style="list-style-type: none"> • Agriculture and Horticulture Organizations 	501.05-01
<p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022</p>	
<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
<p>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 201527045 201540017 201617010 201631015 201633035 201633036 201633037 201639016 201649017 201702044 201715003 201717045 201718040 201721020 201733016 201736028 201750020 201751023 201809007 201811016 201814011 201821013 201832018 201906014 201907007 201931009 201931010 201931013 201940009 201941025 201944014 201945028 201951010 201951011 202007021 202009027</p>	
<ul style="list-style-type: none"> • Performance of Particular Services for Members 	501.06-01
<p>201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201701019 201731015 201749016 201347022 201411040 201424023 201425014 201432026 201529010 201540017 201605020 201622033 201633037 201639016 201649017 201715003 201726014 201733016 201736028 201746028 201750020 201751023 201810011 201811016 201818017 201820019 201832018 201836009 201907007 201924019 201931010 201931013 201940009 201941025 201944014 201945028 202007021 202009027</p>	

• <i>Conduct of Business for Profit</i> 201327015 201810011 201814011	501.06-02
• <i>Professional Associations (See Also 0501.03-11)</i> 201217022 201347022 201621017 201746028	501.06-03
• <i>Social Clubs</i> 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 201515035 201529011 201551010 201605021 201615019 201615021 201623012 201635007 201635008 201636045 201638028 201640020 201642036 201644021 201702043 201706020 201732035 201745013 201750021 201751022 201806012 201824013 201824014 201835007 201845030 201848017 201928016 201941026 201943026 201948009 201951012	501.07-00
• <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 201529011 201605021 201615019 201835007	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 201635008 201706020 201806011 201835007 201845030 201943025 201948009	501.07-05
• <i>Payment of Benefits to Members</i> 201219032 201306027 201642036 201845030 201941026 201943025	501.07-06
• <i>Fraternal Beneficiary Societies (See Also 0501.03-09)</i> 201425015 201717046 201720011 201951012 202003007	501.08-00
• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008 201422025 201434025 201450028 201450029 201513004 201515036 201532037 201605015 201625004 201625018 201703014 201817008 201827014 201835011	501.09-00
• <i>Permissible Benefits</i> 201451040 201605015 201703014 201947010	501.09-01
• <i>Geographic Locale</i> 201221030 201330039 201330039 201415008	501.09-02
• <i>Inurement</i> 201321040 201634029 201351026 201605015 201625004 201625018 201734009 201833013	501.09-03
• <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 201415008 201422025 201703014 201835011	501.09-04
• <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022 201620014 201721021 201805015	501.10-00

• Local Benevolent Life Insurance Associations, etc. 201247019 201431031 201814012	501.12-00
• <i>Mutual Ditch or Irrigation Companies</i> 201246038	501.12-01
• <i>Mutual or Cooperative Telephone Companies</i> 201309017 201431031	501.12-02
• <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028	501.12-03
• Cemetery Companies 201409009 201428011 201428029 201605019	501.13-00
• Credit Unions 201416009 201447039	501.14-00
• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
• Organized to Finance Crop Operations 201333014	501.16-00
• Supplemental Unemployment Benefit Trusts 201406018 201411041	501.17-00
• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042 201652028 201752015	501.19-00
• Religious and Apostolic Organizations 201310047	501.26-00
• Cooperative Hospital Service Organizations 201218016	501.27-00
• Dedication of Assets to an Exempt Organization 201706019 201841007 201841008 201904016 201940010 201941030 201942011	501.29-00
• Control of Corporation 201224031 201224034 201247017 201428029 201433017 201839015	501.30-00
• <i>Closely Controlled Organizations</i> 201306026	501.30-01
• <i>Dealings With Controlling Interests</i> 201237019 201307009 201345032 201350047	501.30-02
• Proof of Exemption 201235023 201701020 201649016 201710035 201710036 201835012	501.31-00
• <i>Domestic Fraternal Societies</i> 201404012	501.31-01

• Income Inures v. does Not Inure to Private Individual 501.32-00
201202038 201202039 201203024 201203025 201204019 201204021 201205010
201205012 201209011 201209012 201209013 201210042 201211025 201211026
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201244021 201247018 201250025 201250027 201250029 201252024 201252026
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201843013 201907008 201918020

• 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
201911008 201308032 201330043 201403018 201411039 201428026 201440021
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201614038 201636046 201640019 201640022 201740023 201751016 201822032
201831014 201831015 201835009 201907008

• 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
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201907008 201910021 201918017 201918020 201919015 201928015 201929021
201931011 201934008 201935013 201936010 201940011 201941027 201941029
201944015 201944016 201947020 201951015 202005020

	• <i>Trustees Serve Private Interest</i>	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 201523021 201529013 201538025 201540019 201545030 201617011 201702042 201712015 201718038 201721022 201729022 201733017 201737013 201747009 201801013 201808020 201818018 201833032 201835006 201835012 201839015 201843013 201910021 201918018 201918019 201918020 201931011 201932017 201941027 201944016 201951015	
	• Business Activities	501.36-00
	201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019 201940011 201944015	
	• <i>Section 501(c)(3) Organizations</i>	501.36-01
	201204021 201205013 201210041 201233017 201234030 201236033 201242017 201247017 201250027 201302041 201305013 201309019 201311029 201314045 201314049 201330037 201330038 201632021 201749017 201911010 201330037 201330038 201403017 201405023 201414024 201428022 201428023 201510058 201517008 201525011 201535019 201538025 201540016 201545031 201601014 201617012 201641025 201641027 201702041 201710031 201710033 201712017 201717048 201733015 201743018 201803009 201814010 201830023 201925017 201929021 201944016 202004011 202004012	
	• <i>Publishing Activities, Radio, Television, etc.</i>	501.36-03
	201204021 201252025 201433020 201526020 201710031 201710033 201835008 202005021	
	• <i>Fund Raising (See also 0512.06-00)</i>	501.36-04
	201323037 201407020 201416010	
	• Legislative and Political Propaganda Activities	501.38-00
	201415007 201505042	
	• "Action" Organizations	501.38-01
	201415007 201430014 201505042 201908024 201932017	
	• <i>Electing Expenditure Test</i>	501.38-02
	201239012 201415007 201804005	
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	201317011 201444043	
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	201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015	
	• Future Status of Organizations Denied Exemption	503.03-00
	201209007 201209008 201520013	
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	• Denial of Exemption	504.50-00
	201205011 201205013 201217019 201446028 201510059	

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	<ul style="list-style-type: none"> • Termination Under Section 507(a)(1) 201230026 201417020 201417021 201427019 	507.01-00
	<ul style="list-style-type: none"> • <i>Special Rules</i> 201345033 201345034 	507.01-01
	<ul style="list-style-type: none"> • Termination Under Section 507(b)(1)(B) 201441018 	507.04-00
	<ul style="list-style-type: none"> • Liability of Transferee Organizations 201243015 201244020 201321024 201321025 	507.05-00
	<ul style="list-style-type: none"> • Imposition of Tax 201244020 201321024 201321025 201325018 201325019 201325020 201325021 201448026 201603033 201603034 201606030 	507.06-00
	<ul style="list-style-type: none"> • Aggregate Tax Benefit 201244020 201321025 201603033 201603034 	507.07-00
	<ul style="list-style-type: none"> • Substantial Contributor 201609001 	507.08-00
	<ul style="list-style-type: none"> • Value of Assets 201321024 201321025 	507.09-00
Section 508	Special Rules With Respect to Section 501 (c)(3) Organizations	508.00-00
	<ul style="list-style-type: none"> • New Organizations 201446025 	508.01-00
	<ul style="list-style-type: none"> • Governing Instruments 201931011 	508.04-00
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	<ul style="list-style-type: none"> • Definitions 201418067 	509.01-00
	<ul style="list-style-type: none"> • <i>Private Foundation</i> 201306023 201802017 201825004 	509.01-01
	<ul style="list-style-type: none"> • <i>Support</i> 201239011 201240036 201342011 201711014 	509.01-02
	<ul style="list-style-type: none"> • Exceptions to Private Foundation Status 201335018 201417018 	509.02-00
	<ul style="list-style-type: none"> • <i>Publicly Supported Organizations</i> 201445015 201507024 201620016 201729025 201733019 201850023 201909015 201923027 	509.02-01
	<ul style="list-style-type: none"> • <i>Supporting Organizations</i> 201314044 	509.02-02
	<ul style="list-style-type: none"> • <i>Churches</i> 201310045 	509.02-04
	<ul style="list-style-type: none"> • Continuation of Private Foundation Status 201424025 	509.03-00
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	• Organizations Subject to Tax 201406019	511.01-00
	• Section 501(c)(2) Corporations 201241018	511.02-00
Section 512	Unrelated Business Taxable Income (Taxable v. Not Taxable)	512.00-00
	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201701002 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018 201613014 201613015 201630009 201636042 201636043 201710005 201729013 201729014 201730022 201837014	
	• Exception, Additions, and Limitations on Unrelated Income 201206018 201425016 201430017 201503018 201644019 202002010	512.01-00
	• <i>Rents and Royalties</i> 201444043 201644019 201740002	512.01-01
	• <i>Rent v. Ordinary Business Profits</i> 201422027 201849009	512.01-02
	• Investments and Other Speculative Activities--Foundation (See Also 0501.26-06) 201329028 201333020 201413012 201613014 201613015 201636042 201636043 201729013 201729014 201730022	512.04-00
	• Advertising (See Also 0501.26-02) 201405029 201837014	512.05-00
	• Fund-Raising Activities (See Also 0501.26-06) 201330043 201330043	512.06-00
	• Definitions	512.09-00
	• <i>Section 501(c)(7), (9), (17), or (20) Organizations (See Also 419.00-00 et. seq.)</i> 201213034 201213035 201235024 201302043 201344011 201425016 201434025 201545027 201833013 201844005	512.09-03
	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
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	201219024 201219031 201250025 201251019 201320023 201322054 201701002 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032 201613014 201613015 201633032 201636042 201636043 201644019 201710005 201729013 201729014 201730022	
	• Trusts 201613014 201613015 201636042 201636043 201729013 201729014 201730022	513.01-00
	• Advertising, etc., Activities 201811016 201837014	513.02-00
	• Sales and Service to Public 201205013 201221024 201428030	513.04-00
	• Games of Chance 202002010	513.05-00
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	201418061 201422027 201430017 201434024 201434026 201849009	
	• Rent and Deductions 201740002	514.01-00

	• Definitions--Debt-Financed Property 201221024 201418061 201434024 201434026 201603032 201702002 201703005 201740002	514.06-00
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	• Personal Holding Companies 201901002	561.03-00
	• Dividends-Paid Deduction 201901002	561.07-00
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	• Preferential Dividends 201216031 201304002 201316013 201327006 201444022 201516047 201924003	562.03-00
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	• General Rule 201316014	565.01-00
	• <i>Making and Filing Consents</i> 201201011	565.01-02

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	• Federal Financial Assistance Tax	597.05-00
	• <i>Basis</i> 201733014	597.05-01
	• Taxable Transfers 201441014 201733014	597.06-00
	• Limitation on Collection 201614035	597.07-00
	• Anti-Abuse 201733014	597.12-00
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	• By Whom Deductible	611.02-00
	• <i>Economic Interest in Mineral in Place</i> 201520004 201448020 201520004	611.02-04
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	• Gross Income From Property 201710023 201722028	613.02-00
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	• <i>Retailers Excluded</i> 201210003	613A.04-02
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	• Recapture on Reaching Producing Stage 201350033	617.03-00
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	• Charitable Deduction 201202019 201225004 202001013 202001014 202001015 201343002 201611002 201714002 201714003 201721003 201803004	642.03-00

	• <i>Pursuant to Governing Instrument</i>	642.03-02
	201438014 201747005	
	• <i>Pooled Income Funds</i>	642.03-06
	201450016	
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	201238004 201245007 201436043 201516008 201516020 201516028 201519012	
	201527032 201530008 201530009 201530010 201530011 201530012 201530013	
	201531003 201531004 201531005 201531006 201531007 201532008 201532009	
	201532010 201532011 201532012 201532013 201702005 201702006 201722007	
	• <i>Income Defined</i>	643.02-00
	201320009	
	• <i>Multiple Trusts</i>	643.06-00
	201928004	
Section 661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	661.00-00
	201223012 201238004 201436043 201928004 201928005	
	• <i>Amounts Paid, Credited, or Required to Be Distributed</i>	661.01-00
	201651013 201747005	
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	201223012 201436043 201519012 201928004	
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	201710003 201928010 202007002	
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	201245008 201709010 201801011	
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Section 856

Definition of Real Estate Investment Trust

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201218007 201226004 201232032 201234006 201238009 201244012 201250019
201251005 201252009 201304004 201310020 201311009 201313017 201314002
201315007 201316013 201317001 201320007 201323016 201327006 201328018
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201929015 201930003 201939001 201948006 201949004 201949005 201949007
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201225008 201225009 201246013 201407011 201418022 201428002 201433005
201518010 201522002 201524017 201527012 201527013 201546006 201602003
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201816003 201820012 201841002 201845001 201848013 201901001 201907001
201910002 201928013 201939001 202005017 202005018 202006001

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201236006 201315007 201406009 201428002 201450017 201503010 201515009
201518010 201521006 201524017 201551007 201602003 201628009 201740017
201820012 201930003 202002009 202002012

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201225008 201225009 201530014 201848008 201917006

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201320002 201334033 201341015 201450017 201549013 201716044 201740017
201751011 201812009 201901001 201907001 201930003 201944011 202002009
202002012

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201530005 201532006 201533005 201533006 201539007 201539008 201550025
201552009 201614022 201615007 201628020 201628021 201638010 201638021
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201717005

• **Taxation of Trusts**

857.02-00

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857.02-02

201623007

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	• Like Kind Property	1031.02-00
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• *Number of Shareholders* 1361.01-01
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• *Shareholder Not an Individual or Permitted Trust or Estate* 1361.01-02
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• *Non-Resident Alien as Shareholder* 1361.01-03
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<ul style="list-style-type: none"> • 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 201629001 201710013 201722019 201738011 201827010 201831005 201848004 201935006 202005004	
<ul style="list-style-type: none"> • 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
201240014 201242009 201243009 201244002 201245001 201245002 201245014
201246002 201246008 201247008 201247012 201248001 201250013 201252001
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201322006 201322016 201323012 201323013 201323014 201324011 201325003
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201749006 201911005 202001001 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
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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
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201542001 201544006 201544016 201545003 201545012 201545015 201546001
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201636014 201636015 201636017 201636035 201638003 201639010 201639011
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201706014 201707002 201709015 201709016 201710001 201710009 201710013
201710017 201710018 201710021 201710022 201712006 201712007 201712008
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201723011 201724013 201724021 201725022 201727001 201728020 201729016
201730002 201732020 201737005 201739007 201740001 201742003 201742015
201742016 201743001 201743006 201743012 201743015 201744013 201745008

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 201813008 201813009 201813010 201813011 201813012 201813013 201813014
 201813015 201815006 201817015 201819002 201819003 201820001 201820009
 201821001 201821010 201821011 201822003 201823002 201823003 201824001
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 201938001 201938003 201941003 201941004 201941005 201941006 201941007
 201943015 201943018 201946001 201946013 201947011 201948008 201949003
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 202007001 202007005 202007014 202008001 202008008 **202009001 202009003**
202009011 202009022

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
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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 201945011 • Gross Income 201852003 201902001 • Patronage Dividends 201228035 201809005 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
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	201402004	
	• Net Earnings From Self-Employment	1402.01-00
	201916005 202009024	
	• <i>Limited Partners</i>	1402.01-03
	201436049 201640014	
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election)	1402.05-00
	201340015	
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	201202001 201311006 201727005 201727006	
	• Who must Withhold	1441.01-00
	• <i>Liability of Withholding Agent</i>	1441.01-02
	201428007	
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	201343020	
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	201808010	
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	201503013	
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	201213012 201306007 201726015	
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	201201010 201213012 201213013 201214012 201214015 201217014 201243014	
	201250017 201307001 201311010 201312027 201749002 201341018 201342004	
	201402001 201414009 201418033 201418043 201930012 201936004 201949008	
	202008002	
	• Liability for Tax	1502.06-00
	201644018	
	• Overall Foreign Loss Recapture Rules	1502.08-00
	201452002	
	• Intercompany Transactions	1502.13-00
	201208034 201243013 201312027 201612006 201336018 201339001 201402001	
	201411007 201507006 201524016 201528007 201540001 201603002 201605014	
	201610004 201722012 201723008 201723009 201726012 201828006 201830005	
	201936004	
	• <i>Stock of Members</i>	1502.13-01
	201210018 201228011 201312027 201322002 201341022 201605013 201722012	
	201810001 201810002	

• <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> 201749002 201350007 201441010 201930012	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 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003 201901006 201901007 201903016 201904014 201905004	1502.21-00	
• <i>Basis of Property</i> 201828006	1502.31-00	
• <i>Investment Adjustment</i> 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00	
• <i>Earnings and Profits</i> 201411007 201936004	1502.33-00	
• <i>Accumulated Earnings Tax on Separate Basis</i> 201316008	1502.47-00	
• <i>Life and Non-Life</i> 201210015 201213012	1502.50-00	
• <i>Filing Requirements</i> 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 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201933009 201949008 201951004 202008002	1502.75-00	
• <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006 201933009	1502.75-10	

	• <i>Common Parent No Longer in Existence</i> 201250017 201326006	1502.75-11
	• Taxable Year of Members of Group 201520001 201414015 201520001 201843002 201933009	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	1502.93-00
	• Stock Transactions 201208034	1502.94-00
	• Application of Section 382 with Respect to a Consolidated Group 201414009 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
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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
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	• <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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	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 201817012 201817013 201817014 201817016	
Section 2010	Unified Credit Against Estate Tax	2010.00-00
	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 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 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
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	201808001 201808002 201808003	
Section 2032	Alternate Valuation	2032.00-00
	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013 201926013 201938002	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004 201908018	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005 201947001 201947002 201947003 201947004 201947005 201947006	
	• Interest v. No Interest at Time of Death	2033.01-00
	201323007	
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	201223012 201238004 201647001 201702005 201709020 201947001 201947002 201947003 201947004 201947005 201947006	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	

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	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 201509002 201509003 201509004 201509005 201509006 201509007 201509008 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029	
	<ul style="list-style-type: none"> • Retention of Possession or Enjoyment of Right to Income From Property 2036.01-00 201735005 201947001 201947002 201947003 201947004 201947005 201947006 • Retention of Right to Designate Who Shall Enjoy Property or Income 2036.02-00 201323007 	
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)	2037.00-00
	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 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201525001 201647001 201702005 201702006 201709020 201722007 201947001 201947002 201947003 201947004 201947005 201947006	
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate)	2038.00-00
	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 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 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201947001 201947002 201947003 201947004 201947005 201947006 202009012	
	<ul style="list-style-type: none"> • Power to Alter or Amend 2038.01-00 201342001 • Power to Change Beneficiaries or Their Shares 2038.01-01 201323007 201928004 	
Section 2040	Joint Interests (Included v. Not Included in Gross Estate)	2040.00-00
	201216005	

Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate)	2041.00-00
	201209003 201210008 201214022 201218003 201229005 201231007 201243001 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 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201803003 201817002 201817003 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845006 201845029 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201908008 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023 202009012	
	• Pre-1942 Powers	2041.01-00
	201707003 201707004 201707005 201735009	
	• Post-1942 Powers	2041.02-00
	201427008 201427010 201427011 201427012 201427013 201427014 201427015 201615004	
	• General Power v. Not a General Power	2041.03-00
	201207001 201208003 201208004 201634016 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 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 202006002 202006003 202006004 202006005 202006006 202007010	
	• Exercise of Powers	2041.05-00
	201425007	
	• Effect of State Laws	2041.12-00
	201920001 201920002 201920003	
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	201235006 201328030 201919002 201919003	
	• Transfer of Policy Within 3 Years of Death	2042.07-00
	• <i>Incidents of Ownership Held by Insured</i>	2042.07-09
	201327010	
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	201528014 201536010 201603004 201615004 201721006 201834011 201946009	
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	201206005	
	• Claims Against the Estate	2053.09-00
	• <i>Consideration v. No Adequate Consideration</i>	2053.09-09
	201745012	

Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)	2055.00-00
	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009 201930017 201933007	
	• Transfers Not Exclusively for Charitable Purposes 201947007	2055.07-00
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969)	2055.12-00
	• <i>Guaranteed Annuity Lead Interest</i> 201933007	2055.12-07
	• <i>Reformations of Nonqualifying Interests</i> 201333006	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction)	2056.00-00
	201243004 201634018 201731006 201338003 201431004 201431019 201447008 201528014 201603004 201634018 201641018 201830001 201845014 201850008 201923004 201937011 201943010 201946009	
	• Terminable Interests 201731006 201450002 201624015 201717001 201751005 201850010 201937011	2056.01-00
	• Qualified Terminable Interest Property 201303003 202001012 201410011 201426016 201447008 201528014 201536002 201536010 201603004 201608001 201615004 201636019 201721006 201832003 201903014 201907002 201923004 201942008 201943007 201943010 201946009 202005016 202009012	2056.07-00
	• <i>Effective Election</i> 201345006 201636026 201714020 201923004	2056.07-01
	• <i>Partial Election</i> 201447008	2056.07-02
	• <i>Qualifying Interest</i> 201410011	2056.07-03
	• Passed From Decedent v. Not Passed From Decedent 201410011 201416007	2056.13-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen 201634018 201634018 201830001	2056.19-00
	• <i>Exception For Property Transferred to Qualified Domestic Trust</i> 201634018 201634018 201830001	2056.19-02
Section 2056A	Qualified Domestic Trusts (Deductible v. Not Deductible)	2056A.00-00
	201243012 201634018 201406003 201429012 201516055 201622021 201622025 201628011 201634018 201640006 201647002 201830001 201903012 201928009	
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
	201243004 201303003 201426016 201536010 202009012	
Section 2209	Certain Residents of Possessions Considered NonresidentD Not Citizens of the United States	2209.00-00
	201924009	

Section 2501

Imposition of Gift Tax (Imposed v. Not Imposed)

2501.00-00

201216010 201218003 201223012 201233008 201243001 201245007 201310002
201310003 201310004 201310005 201310006 201320009 201322025 201410001
201410002 201410003 201410004 201410005 201410006 201410007 201410008
201410009 201410010 201412015 201417001 201417002 201418007 201419001
201422005 201426014 201430003 201430004 201430005 201430006 201430007
201432029 201435007 201436008 201436009 201436010 201436011 201436012
201436013 201436014 201436015 201436016 201436017 201436018 201436019
201436020 201436021 201436022 201436023 201436024 201436025 201436026
201436027 201436028 201436029 201436030 201436031 201436032 201438010
201438011 201438012 201438013 201438016 201440008 201440009 201440010
201440011 201440012 201442042 201442043 201442044 201442045 201442046
201443004 201451005 201509002 201509003 201509004 201509005 201509006
201509007 201509008 201509009 201509010 201509011 201509012 201509013
201509014 201509015 201509016 201509017 201509018 201510001 201510002
201510003 201510004 201510005 201510006 201510007 201510008 201510009
201510010 201510011 201510012 201510013 201510014 201510015 201510016
201510017 201510018 201510019 201510020 201510021 201510022 201510023
201511002 201511003 201511004 201511005 201511006 201511007 201511008
201511009 201511010 201515002 201515003 201515004 201515005 201516008
201516020 201516022 201516023 201519012 201525001 201528024 201530008
201530009 201530010 201530011 201530012 201530013 201531003 201531004
201531005 201531006 201531007 201532008 201532009 201532010 201532011
201532012 201532013 201543006 201550005 201550006 201550007 201550008
201550009 201550010 201550011 201550012 201604001 201613007 201614006
201614007 201614008 201628008 201628010 201636027 201636028 201636029
201636030 201636031 201636032 201647001 201650005 201653001 201653002
201653003 201653004 201653005 201653006 201653007 201653008 201653009
201702006 201709020 201718003 201718004 201718005 201718006 201718007
201718008 201718009 201718010 201718012 201722007 201723002 201723003
201729009 201732029 201735005 201742006 201744006 201744007 201744008
201751001 201751002 201751003 201808001 201808002 201808003 201812001
201812002 201812005 201814001 201814002 201814005 201817012 201817013
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201843005 201843006 201843007 201843008 201845006 201845029 201848002
201848009 201850001 201850002 201850003 201850004 201850005 201850006
201852009 201852014 201908003 201908004 201908005 201908006 201908007
201908008 201925005 201925006 201925007 201925008 201925009 201925010
201941008 201941009 201941010 201941011 201941012 201941013 201941014
201941015 201941016 201941017 201941018 201941019 201941020 201941021
201941022 201941023

• Gift v. Not a Gift 2501.01-00

201205001 201207001 201208003 201208004 201208006 201208031 201209001
201209002 201210001 201210002 201243006 201342001 201345004 201345026
201345027 201345028 201407008 201418017 201418031 201418032 201432005
201433006 201434004 201434005 201436003 201521002 201521003 201521004
201527032 201544005 201642027 201642028 201642029 201642030 201707003
201707004 201707005 201928004 201932002 201932005 201932009 201932010
201947001 201947002 201947003 201947004 201947005 201947006

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

Section 2503

Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)

2503.00-00

• Present v. Future Interests 2503.03-00
201208026

Section 2504

Taxable Gifts for Preceding Years

2504.00-00

	• Valuation of Certain Gifts for Preceding Periods 201811002 201811003	2504.02-00
Section 2511	Transfers in General (Gift v. Not a Gift) 201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029 201946009 202006002 202006003 202006004 202006005 202006006 202007010	2511.00-00
	• Gifts Indirectly Made 201208026 201442053	2511.04-00
	• Gift of Remainder 201407009 201440007 201845002	2511.11-00
	• Renunciation of Testate or Intestate Share 201228017 201334001 201403005 201540006 201831003 201921004 201921012	2511.18-00
Section 2512	Valuation of Gifts 201206005 201330033 201330033 201928003	2512.00-00
	• Listed Stock 201939002	2512.07-00
	• Transfers for Insufficient Consideration	2512.13-00
	• <i>Sufficient v. Insufficient Consideration</i> 201745012	2512.13-01
Section 2513	Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not Allowed) 201240003 201240004 201523003 201644002 201724007 201811002 201811003	2513.00-00
Section 2514	Powers of Appointment (Transfer v. Not a Transfer) 201210008 201310002 201310003 201310004 201310005 201310006 201634015 201345004 201345026 201345027 201345028 201410001 201410002 201410003 201410004 201410005 201410006 201410007 201410008 201410009 201410010 201426014 201430003 201430004 201430005 201430006 201430007 201432005 201433006 201434004 201434005 201436003 201436008 201436009 201436010 201436011 201436012 201436013 201436014 201436015 201436016 201436017 201436018 201436019 201436020 201436021 201436022 201436023 201436024 201436025 201436026 201436027 201436028 201436029 201436030 201436031 201436032 201436036 201438010 201438011 201438012 201438013 201440008 201440009 201440010 201440011 201440012 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201613007 201614006 201614007 201614008 201628010 201634015 201636027 201636028 201636029 201636030 201636031 201636032 201641020 201650005 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201702016 201702017 201702018 201707007 201707008 201718003 201718004 201718005 201718006 201718008 201718009 201718010 201718012 201737001 201737008 201742006 201744006 201744007 201744008 201751001 201751002 201751003 201817002 201817003 201832005 201832006 201832007 201832008 201832009 201836006 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029 201848002 201848009 201852009 201852014 201908003 201908004 201908005 201908006 201908007 201920001 201920002 201920003 201925005 201925006 201925007 201925008 201925009 201925010 201941008 201941009 201941010 201941011 201941012 201941013 201941014 201941015 201941016 201941017 201941018 201941019 201941020 201941021 201941022 201941023	2514.00-00
	• Power Created on or Before October 21, 1942 201707003 201707004 201707005	2514.01-00

	• Power Created After October 21, 1942 201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	2514.02-00
	• Definition of General Power of Appointment 201634016 201634017 201634016 201634017 202006002 202006003 202006004 202006005 202006006 202007010	2514.03-00
Section 2516	Certain Property Settlements (Exempt v. Not Exempt >From Gift Tax) 201206005 201901003	2516.00-00
Section 2518	Disclaimers 201208005 201245004 201516056 201803003	2518.00-00
	• Requirements for a Qualified Disclaimer 201516056	2518.01-00
	• <i>Time Limit</i> 201707003 201707004 201707005	2518.01-01
	• <i>Acceptance of Benefits</i> 201516056	2518.01-02
	• <i>Joint Property</i> 201516056	2518.01-03
	• <i>Passage Without Direction by Disclaimant</i> 201516056	2518.01-04
	• Disclaimer of Less than an Entire Interest	2518.02-00
	• <i>Severable Property</i> 201516056	2518.02-02
	• Disclaimer by Surviving Spouse 201516056	2518.04-00
Section 2519	Disposition of Certain Life Estates 201243004 201303003 201419001 201426016 201528014 201536010 201615004 201721006 201834011 201946009	2519.00-00
Section 2522	Charitable and Similar Gifts (Deductible v. Not Deductible) 201321012 201323007 201845014	2522.00-00
	• Charitable Gifts 201908008	2522.01-00
	• Transfer Not Exclusively for Charitable etc. Purposes	2522.02-00
	• <i>Charitable Remainder Trusts</i> 201249002	2522.02-03
Section 2523	Gift to Spouse (Marital Deduction Allowed v. Not Allowed)	2523.00-00
	• Election With Respect to Life Estate for Donee Spouse	2523.06-00
	• <i>Qualified Terminable Interest Property</i> 201233011	2523.06-01
Section 2524	Extent of Deductions 201718007	2524.00-00

Section 2601

Tax On Generation Skipping Transfers

2601.00-00

201204001 201204002 201204003 201204004 201204005 201208005 201209003
201216010 201218001 201218002 201218003 201223012 201233008 201234016
201243001 201245007 201246004 201314017 201320009 201634016 201634017
201341005 201345005 201406008 201418001 201434019 201434020 201438016
201442042 201442043 201442044 201442045 201442046 201443004 201448018
201451005 201509002 201509003 201509004 201509005 201509006 201509007
201509008 201509009 201509010 201509011 201509012 201509013 201509014
201509015 201509016 201509017 201509018 201510009 201510010 201510011
201510012 201510013 201510014 201510015 201510016 201510017 201510018
201510019 201510020 201510021 201510022 201510023 201511002 201511003
201511004 201511005 201511006 201511007 201511008 201511009 201511010
201515002 201515003 201515004 201515005 201516008 201516019 201516020
201516022 201516023 201516036 201521002 201521003 201521004 201525001
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201530013 201531003 201531004 201531005 201531006 201532008 201532009
201532010 201532011 201532012 201532013 201543006 201604001 201606002
201628008 201633022 201633023 201634016 201634017 201647001 201706002
201711002 201712003 201712004 201712005 201718014 201719008 201723002
201723003 201735005 201735009 201803003 201812001 201812002 201812005
201814001 201814002 201814005 201817002 201817003 201817012 201817013
201817014 201817016 201818005 201820007 201820008 201825007 201832007
201833015 201845006 201932001 201932002 201932003 201932004 201932005
201932006 201932007 201932008 201932009 201932010 201938004 201938005
201938006 201947001 201947002 201947003 201947004 201947005 201947006
202009012

• *Effective Dates* 2601.01-00
201928004 201932001

• *Exceptions* 2601.03-00
201735009

• *Irrevocable Trusts* 2601.03-01
201205001 201207001 201208003 201208004 201208006 201208031 201209001
201209002 201210001 201210002 201243006 201320009 201345004 201345026
201345027 201345028 201407008 201417001 201417002 201418017 201418031
201418032 201432005 201433006 201434004 201434005 201436003 201528024
201642027 201642028 201642029 201642030 201702016 201702017 201702018
201706002 201707007 201707008 201735009

• *Additions to Irrevocable Trusts* 2601.03-05
201342001

• *Terminations of Interest in and Distributions From Trusts* 2601.03-06
201518002 201518003 201518004 201518005 201519012 201626016

• *Constructive Additions* 2601.03-08
201250001 201418005 201425007 201735009

• *Transitional Rules* 2601.04-00
201216010 201314017 201320009 201345005 201406008 201422011 201550013
201614015 201706002 201711002 201818005 201833015

• *Wills or Revocable Trusts Executed Before October 22, 1986* 2601.04-01
201322010 201322011 201322012 201322013 201322014 201322015 201345005
201416001 201516028 201516036 201527032 201707003 201707004 201707005
201818005 201833015

• *Amendments to Wills or Revocable Trusts* 2601.04-03
201316004 201947001 201947002 201947003 201947004 201947005 201947006

• *Cases of Mental Incompetency* 2601.04-05
201314017 201316004 201406008 201550013 201614015

Section 2642	Inclusion Ratio	2642.00-00
	201217011 201217012 201232002 201233013 201240003 201240004 201240010 201242005 201243001 201251001 201302002 201302003 201303006 201306002 201307004 201312018 201313003 201314018 201315005 201321002 201322025 201330015 201634016 201634017 201731005 201731010 202001002 202001003 201330015 201338002 201340013 201341021 201345017 201345029 201407001 201414005 201417003 201418001 201418003 201418026 201419004 201432004 201437001 201437003 201438001 201444019 201447026 201450018 201517001 201519014 201526004 201526005 201527001 201527002 201529002 201529003 201532031 201536007 201536012 201536013 201537011 201548001 201548002 201549025 201606001 201607022 201607023 201608009 201611009 201611014 201615005 201615006 201622005 201622006 201628013 201634016 201634017 201636020 201638017 201640013 201644001 201644002 201648010 201653013 201705002 201711001 201724008 201724018 201724022 201724023 201725004 201725005 201725006 201725007 201725010 201729007 201729018 201732029 201736017 201737006 201737007 201738008 201738009 201743004 201743005 201747002 201801001 201802001 201802002 201806006 201811003 201815012 201817005 201825023 201826001 201826006 201834002 201839001 201839003 201839012 201839014 201840001 201840002 201843005 201843006 201843007 201843008 201845007 201847002 201847003 201849007 201849008 201852005 201852006 201852007 201852008 201903001 201903002 201903003 201903004 201903005 201903006 201903013 201923022 201927013 201927014 201927015 201929003 201929004 201929005 201929006 201929010 201929011 201937009 201937010 201942001 201944008 202005003 202007011 202007012 202007013	
	• Inclusion Ratio Defined 201210008 201803001 201803002	2642.01-00
	• Treatment of Certain Direct Skips Which Are Nontaxable Gifts 201422007	2642.03-00
	• Special Rules for Certain Inter Vivos Transfers 201315006	2642.06-00
Section 2652	Other Definitions	2652.00-00
	201243001 201731006 201523003 201526004 201526005 201636022 201642004 201724007 201829005 201937011	
	• Transferor Defined 201210008 201320005 201731006 201352001 201352002 201352003 201447008 201636022 201937011	2652.01-00
	• <i>Special Election for QTIP</i> 201217011 201232019 201242002 201246020 201316011 201320005 201322031 201731006 201447008 201447014 201532017 201608001 201615004 201622013 201624015 201642004 201717001 201750014 201820015 201840001 201845010 201850010 201907002 201942008 201943007 202009012	2652.01-02
Section 2653	Taxation of Multiple Skips	2653.00-00
	201352001 201352002 201352003	
Section 2654	Special Rules	2654.00-00
	201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007	
	• Separate Shares 201516036 201825023 201845007	2654.03-00
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	201311004	
Section 2701	Special Valuation Rules for Transfers of Interests in Corporations or Partnerships	2701.00-00
	• Valuation Rules	2701.01-00

	• <i>Subtraction Method of Valuation</i> 201442053	2701.01-01
	• Other Definitions and Rules	2701.11-00
	• <i>Certain Changes Treated as Transfers</i> 201442053	2701.11-05
Section 2702	Special Valuation Rules for Transfers in Trust 201243004 201303003 201426016 201434007 201434008 201434009 201435007 201435008 201435009 201435010 201525002 201525003 201528014 201536010 201721006 201808001 201808002 201808003 201946009	2702.00-00
	• Valuation of Retained Interests	2702.01-00
	• <i>Not a Qualified Interest</i> 201652002	2702.01-01
	• Definition of Qualified Interests 201652002	2702.03-00
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	• General Rule	2703.01-00
	• <i>Right to Sell or Use Restrictions</i> 201313001	2703.01-02
Section 3101	Rate and Measure of Employee Tax 201202028 201311002	3101.00-00
Section 3111	Liability and Payment of Employer Tax 201418053	3111.00-00
Section 3121	Definitions 201214023 201251016 201302031 201634023 201411020 201527040 201528004 201634023 201706010 201710027 201927018	3121.00-00
	• Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010	3121.01-00
	• <i>Tips and Gratuities</i> 201816010	3121.01-05
	• <i>Non-Business Wages</i> 201201003	3121.01-09
	• <i>Supplemental Unemployment Benefit Plans</i> 201201003 201634023 201634023 201639015	3121.01-11
	• Employment	3121.02-00
	• <i>If Employed in States Where There are Political Subdivisions or Instrumentalities</i> 201308010 201308010 201519027 201635004	3121.02-05
	• <i>Mandatory Coverage of State, etc., Employees</i> 201308010 201308010	3121.02-07
	• <i>Services of Ministers or Members of an Order</i> 201340015 201904008	3121.02-08
	• Employees 201926011	3121.04-00
	• <i>Common Law Tests</i> 201214026	3121.04-01

	• <i>Corporate Officers and Directors</i> 201735021	3121.04-15
	• Not Employees Under Section 530 of 1978 Revenue Act 201735021	3121.10-00
	• <i>In General</i> 201724025	3121.10-01
	• Treatment of Certain Deferred Compensation and Salary Reduction Arrangements	3121.16-00
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	• Wages 201947010	3306.02-00
	• Employment 201605015 201635004	3306.03-00
Section 3401	Definitions 201347020 201415011 201528004 201550036	3401.00-00
	• Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010	3401.01-00
	• Employer-Employee Relationship	3401.04-00
	• <i>Employer v. Not an Employer</i> 201947010	3401.04-01
Section 3402	Income Tax Collected at Source 201340015 201551006 201723020 201904008	3402.00-00
	• Withholding on Payments of Indian Casino Profits 201710023 201710030	3402.20-00
Section 3406	Backup Withholding 201246028 201248022 201447025 201539025	3406.00-00
	• Requirement to Deduct and Withhold 201246028 201248022	3406.01-00
	• <i>Notification of Incorrect TIN</i> 201246028 201248022	3406.01-01
	• Withholding Applied to New Accounts and Instruments	3406.04-00
	• <i>Broker Notifies Payor</i> 201308024 201308024	3406.04-03
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	• <i>Direct Seller</i> 201652020	3508.01-02

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	• Computation of Net Investment Income 201418060	4940.02-00
	• <i>Gross Investment Income--Items Included</i> 201441018 201448026 201603033 201603034 201609001	4940.02-01
	• Exempt Operating Foundations 201306023	4940.03-00
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	201216045 201221031 201230026 201231014 201231015 201243015 201301015 201316021 201317018 201321027 201321034 201325018 201325019 201325020 201325021 201345033 201345034 201347024 201407021 201407023 201417021 201417022 201421023 201421024 201423032 201423033 201426006 201427019 201432025 201433021 201433022 201433023 201433024 201435016 201435017 201441018 201441020 201446024 201510050 201603034 201642001 201652004 201718002 201723005 201723006 201724001 201725008 201725009 201730012 201730017 201730018 201730019 201825004 201850012 201907004 201937003 201937004	
	• Definition of Self-Dealing 201206019 201221031 201301015 201311034 201321024 201346011 201418060 201432025 201436051 201445017 201447043 201448023 201448024 201448025 201448026 201448027 201448028 201448031 201513005 201514016 201603033 201606030 201609001 201624001 201624013 201630009 201642001 201703003 201703004 201710005 201714002 201714003 201719004 201723005 201723006 201745001 201831009 201849009 201907004	4941.04-00
Section 4942	Taxes on Failure to Distribute Income	4942.00-00
	201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003	
	• Initial 15% Tax on Undistributed Income	4942.01-00
	• <i>Non-Application to Operating Foundations</i> 201710005 201830003	4942.01-01
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• Associations v. Corporations 7701.01-00
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• Association v. Trust 7701.03-00
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	• <i>Investment Trusts</i> 201226019	7701.03-10
	• <i>Fixed Investment Trusts</i> 201229003 201750009	7701.03-11
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	• Fiduciary v. Agent 201302026	7701.05-00
	• Indian Tribal Government 201739011	7701.20-00
	• Definition of Resident Alien	7701.21-00
	• <i>Coordination with Income Tax Treaties</i> 201247013	7701.21-20
	• Treatment of Certain Contracts For Services, etc.	7701.22-00
	• <i>Factors: Lease vs. Service Contract</i> 201525007	7701.22-01
	• Motor Vehicle Operating Leases	7701.25-00
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	• Taxable Mortgage Pools 201330008 201330008 201425001 201425010	7701.26-00
	• Substituted Basis Property	7701.29-00
	• <i>Clarification of FMV in the Case of Nonrecourse Indebtedness</i> 201507019	7701.29-01
	• Foreign Estate or Trust 201245003 201849010	7701.31-00
Section 7702	Life Insurance Contract Defined 201230009 201443015 201736019	7702.00-00
	• Definition 201230009	7702.01-00
	• Cash Value Accumulation Test 201230009	7702.02-00
Section 7702A	Modified Endowment Contracts 201443015 201617004	7702A.00-00
Section 7702B	Treatment of Qualified Long-Term Care Insurance 201845020	7702B.00-00
	• Definition 201213016 201930025	7702B.02-00
Section 7703	Determination of Marital Status	7703.00-00
	• Married Individuals Living Apart 201334041	7703.02-00

Section 7704	Certain Publicly Traded Partnerships Treated as Corporations	7704.00-00
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	• Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403008 201405011 201410017 201411004 201412007 201414002 201414004 201416003 201417005 201418021 201420012 201448019 201451002 201523018 201537007 201537014 201538012 201541008 201541009 201545002 201548013 201549004 201549013 201602004 201608011 201611017 201614004 201619002 201633020 201636025 201636039 201637007 201721007 201722023 201723004 201724024 201728021 201732006 201736020 201751006 201833008 201927007 202005011	7704.03-00
	• Inadvertent Termination 201818001 201819001 201822002	7704.04-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
Section 7803	Other Personnel	7803.00-00
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	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201537023	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201413013	7805.03-00
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051 201233011 201245017 201927012	7805.04-01
	• Effect of Private Rulings 201927012	7805.05-00
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	• Authority to Issue 201739012	7811.01-00
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	201445002	
	• Charitable Purposes 201525014 201551003	7871.01-00

• Tax Exempt Bonds
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Section 7872

Treatment of Loans with Below Market Interest Rates
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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- Section 59(e) 9100.02-00
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- *R and D Expenditures* 9100.02-03
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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 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 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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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

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	<ul style="list-style-type: none"> • Revenue Procedures 201351023 	9102.01-00
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	<ul style="list-style-type: none"> • 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
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	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• 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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