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Section 6110 Index

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

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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

Department of the Treasury
Internal Revenue Service

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| | • <i>Securities In Affiliated Corporations</i> 201314005 201325007 201347002 201829004 | 165.06-02 |
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| | • Recovery Period 201216029 | 168.18-00 |
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| | • <i>Assigned</i> 201539024 | 168.20-01 |
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| | • Value of Contribution 201319010 201443019 201443020 | 170.02-00 |
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| | • Election to Deduct or Capitalize Certain Expenditures 201221013 201405009 201535002 | 263.16-00 |

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| | • Interest and Carrying Costs - Straddles 201212014 201310027 | 263.21-00 |
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| | 201536016 201537020 201544015 201550017 201552011 201604008 201614033 | |
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| | • Stock Dividends | 305.01-00 |
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| | <ul style="list-style-type: none"> • Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002 201730010 201827006 • Debts of Parent to Subsidiary 201213018 | <ul style="list-style-type: none"> 332.01-00 332.07-00 |
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| | • Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001 201818010 | 351.01-00 |
| | • Series of Transactions 201212001 201506008 201531014 | 351.02-00 |
| | • "Property" Defined 201506008 201552026 | 351.05-00 |
| | • Constructive Exchange 201350001 | 351.11-00 |

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| | • Investment Company Exception 201547003 201622001 201622014 201633028 201716016 201716017 201716018 201716019 201716020 201810005 | 351.13-00 |
| | • Non-Qualified Preferred Stock 201716045 | 351.14-00 |
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| 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 201731004 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 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 201817001 201818010 201827008 201848016 201851004 201852015 201919008 201920009 201921002 201921010 201930011 201931005 201940007 201944002 201948001 201949013 201949014 202009002 202010003 | |
| | • Spin-Off 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 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 201512001 201516014 201528006 201535006 201535007 201537018 201538015 201542004 201603005 201603006 201603020 201605016 201607003 201613008 201614017 201626017 201634010 201637013 201651010 201706005 201734004 201740015 201801012 201802007 201820016 201827006 201827008 201833011 201834006 201835001 201836001 201839006 201845009 201851005 201852015 201910004 201920009 201923003 201925004 201931007 201935009 201943011 201944002 201945022 201948001 201949014 202009002 | 355.01-00 |

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| | • <i>Split-Off</i> | 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 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001 201625012 201625013 201851004 201920008 201923003 201945016 201949013 | |
| | • <i>Split-Up</i> | 355.01-02 |
| | 201402002 201418018 201423012 201921010 201931005 201940007 202010003 | |
| | • Non Pro Rata Distributions, etc. | 355.02-00 |
| | 201233016 201625012 201625013 | |
| | • Active Business | 355.03-00 |
| | 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 | |
| | • <i>Five-Year Requirement</i> | 355.03-01 |
| | 201251006 201528016 201624004 201633009 201643008 201706005 202009002 | |
| | • Business Purpose | 355.04-00 |
| | 201308017 201308018 201308017 201308018 201730010 | |
| | • Control | 355.05-00 |
| | 201437013 201527003 201818010 | |
| | • <i>Distribution of Control</i> | 355.05-01 |
| | 201731004 201437013 201605016 201703012 201945022 | |
| | • Device | 355.06-00 |
| | 201734004 201743017 | |
| | • Continuity of Interest | 355.07-00 |
| | 201644018 | |
| | • Distributions Within a Consolidated Group | 355.09-00 |
| | 201305003 201352007 201445008 201730010 | |
| | • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled | 355.10-00 |
| | 201249011 201250021 201324009 201505007 201601009 201603005 201603006 201614001 201627001 201740015 201748007 201801005 201801012 201943001 | |
| Section 356 | Receipt of Additional Consideration--Boot (Gain Recognized v. Not Re- cognized) | 356.00-00 |
| | 201424017 201721014 | |
| | • Reorganization Exchange | 356.01-00 |
| | • <i>Series of Transactions</i> | 356.01-02 |
| | 201614017 | |
| | • Securities as "Other Property" | 356.02-00 |
| | 201527003 | |
| Section 357 | Assumption of Liability (Gain Recognized v. Not Recognized) | 357.00-00 |
| | • Liabilities in Excess of Basis | 357.02-00 |
| | • <i>In General</i> | 357.02-01 |
| | 201721002 | |

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| | • <i>Exceptions</i> 201230008 201348006 201431002 201542004 201627001 201703012 | 357.02-02 |
| Section 358 | Basis to Distributees | 358.00-00 |
| | • Allocation of Basis 201411006 201437007 | 358.02-00 |
| | • Assumption of Liabilities 201721002 | 358.03-00 |
| Section 361 | Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) | 361.00-00 |
| | 201228033 201634010 201409003 201504007 201511001 201516014 201542004 201613008 201634010 201637013 201649012 201651010 201802007 201818010 201833011 201839006 201852015 201925004 201949013 201949014 | |
| | • Exchanges Not Solely in Kind 201423010 201440014 201910004 | 361.01-00 |
| | • Distributions 201607003 201627001 201827006 201839006 201925004 201949014 | 361.02-00 |
| | • <i>Distributions of Appreciated Property</i> 201721014 | 361.02-01 |
| | • <i>Certain Transfers to Creditors</i> 201228033 201731004 201409003 201511001 201537004 201601001 201627001 201703012 201721002 201802007 201833011 201839006 201851005 201852015 201925004 | 361.02-02 |
| Section 362 | Basis to Corporations | 362.00-00 |
| | 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 201839013 | |
| | • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201701005 201418013 201418041 201418042 201505028 201521011 201545013 201736001 201832011 201832012 | 362.01-00 |
| Section 367 | Foreign Corporations | 367.00-00 |
| | 201348011 201432002 201639014 201746022 201935004 201936004 | |
| | • Transfer to Foreign Corporations Subject to Section 367(a) 201321018 201651015 | 367.01-00 |
| | • Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 201651015 201935004 | 367.03-00 |
| | • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009 | 367.03-01 |
| | • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018 | 367.03-13 |
| | • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a) | 367.06-00 |
| | • <i>Anti-Abuse Rule</i> 201530020 | 367.06-07 |
| | • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 | 367.30-00 |
| | • Treatment of Distribution Described in Section 367(e) 201348011 201423006 201639014 201808010 | 367.40-00 |

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| | • <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 | |
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| | 201349006 201402002 201404006 201406005 201416002 201419005 201424005 | |
| | 201424006 201424009 201424011 201426004 201512001 201746022 201839006 | |
| | 201931005 201944002 201949013 201949014 | |
| | • <i>Statutory Merger or Consolidation (Type "A")</i> | 368.01-00 |
| | 201213001 201213019 201213021 201228033 201232033 201252002 201252014 | |
| | 201312017 201314008 201314028 201326006 201333007 201350007 201404002 | |
| | 201423010 201436034 201438009 201505012 201535007 201625012 201625013 | |
| | 201820002 201918015 | |
| | • <i>Using Stock of Corporation Controlling Merged Corporation</i> | 368.01-02 |
| | 201820002 | |
| | • <i>Stock for Stock (Type "B")</i> | 368.02-00 |
| | 201249011 201250021 201324009 201603020 | |
| | • <i>Liquidation Distribution</i> | 368.02-02 |
| | 201418039 201418046 | |
| | • <i>Stock for Property (Type "C")</i> | 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 | |
| | • <i>Assets for Control of Transferee (Type "D")</i> | 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 201405003 | |
| | 201407005 201409002 201409003 201411002 201411012 201412013 201415001 | |
| | 201416005 201418018 201418019 201418030 201418039 201418046 201419005 | |
| | 201419010 201419013 201422012 201422017 201423012 201424005 201424006 | |
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| | 201430002 201433007 201435005 201437006 201438009 201441008 201441016 | |
| | 201443017 201445008 201512001 201524005 201528006 201531014 201537018 | |
| | 201603020 201607003 201613008 201637013 201827006 201835001 201836001 | |
| | 201839006 201845009 201851004 201851005 201910004 201920008 201920009 | |
| | 201921002 201921010 201923003 201925004 201930011 201931005 201944002 | |
| | 201945016 201949013 201949014 202010003 | |
| | • <i>Recapitalization (Type "E")</i> | 368.05-00 |
| | 201308001 201315009 201315020 201315021 201308001 201424010 201835001 | |
| | • <i>Change in Identity, etc. (Type "F")</i> | 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 201611015 201635001 201638004 201737010 | |
| | 201746022 | |

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| | • Continuity of Interest Rule 201214013 201224006 201247009 | 368.08-00 |
| | • <i>Related party Acquisitions</i> 201214013 | 368.08-03 |
| | • <i>Following a Qualified Stock Purchase Under Section 338</i> 201918015 | 368.08-05 |
| | • <i>Business Enterprise Continuity</i> 201247009 201314028 201413003 201644018 201918015 | 368.08-06 |
| | • <i>Historic Business Assets</i> 201224006 | 368.08-07 |
| | • <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007 201625012 201625013 | 368.08-08 |
| | • Plan of Reorganization 201411002 201626002 201627001 | 368.09-00 |
| | • <i>Several Steps</i> 201252014 201411002 | 368.09-01 |
| | • Liquidation v. Reorganization 201505012 | 368.12-00 |
| | • Transactions Involving Two or More Investment Companies 201247009 | 368.13-00 |
| | • Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001 201644018 201716002 201805012 | 368.14-00 |
| Section 381 | Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed) 201830005 | 381.00-00 |
| | • Method of Accounting 201237012 201343012 | 381.04-00 |
| Section 382 | Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201412009 201432015 201443009 201549010 201750006 201902022 201949017 | 382.00-00 |
| | • General Rule 201648004 | 382.01-00 |
| | • Scope of Section 382 Limitation | 382.02-00 |
| | • <i>Closing of the Books</i> 201418038 201545014 201734003 201942005 | 382.02-05 |
| | • Value of Old Loss Corporation 201435003 | 382.05-00 |
| | • Ownership Change 201350006 | 382.07-00 |
| | • <i>Segregation Rules</i> 201350006 201451015 | 382.07-05 |
| | • Built-in Gains and Losses and Section 338 Gains 201629007 | 382.08-00 |
| | • <i>Net Unrealized Built-in Gain</i> 201629007 | 382.08-01 |

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| | • Definitions and Special Rules 201215007 201403007 201902022 | 382.11-00 |
| | • <i>5-Percent Shareholder</i> 201215007 201403007 201902022 | 382.11-09 |
| | • Operating Rules 201322032 201335012 201443009 201949017 | 382.12-00 |
| | • <i>Contributions to Capital</i> 201350006 | 382.12-01 |
| | • <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003 201648004 | 382.12-08 |
| | • <i>Election Out</i> 201519004 201949017 | 382.12-13 |
| | • <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 | 382.12-16 |
| Section 384 | Limitation on Use of Preacquisition Losses to Offset Built-in Gains 201806005 | 384.00-00 |
| Section 385 | Treatment of Certain Interests in Corporations as Stock or Indebtedness | 385.00-00 |
| | • Debt v. Equity 201230008 201323021 | 385.01-00 |
| | • New Financial Products 201209006 201226026 | 385.03-00 |
| Section 401 | Qualified Pension, Profit-Sharing, and Stock Bonus Plan 201205022 201234036 201238031 201242019 201242020 201338028 201650002 201650003 201750004 201837004 201923016 | 401.00-00 |
| | • Impossibility of Diversion | 401.01-00 |
| | • <i>Exclusive Benefit of Employees or Their Beneficiaries</i> 201538022 201847008 | 401.01-01 |
| | • <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025 | 401.01-03 |
| | • Impossibility of Diversion 201228055 201839010 | 401.03-00 |
| | • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 201605006 | 401.04-00 |
| | • <i>Discrimination in Availability of Form of Benefit</i> 201605006 | 401.04-03 |
| | • <i>Comparability Among Two or More Plans</i> 201810008 | 401.04-04 |
| | • Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 201628004 201628005 201628006 201902023 201923016 201924013 | 401.06-00 |
| | • <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 201840007 201909003 | 401.06-01 |

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| | • <i>Employee Dies Before Entire Interest Distributed</i> | 401.06-02 |
| | 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013 | |
| | • Commencement of Benefits Under Qualified Trusts | 401.11-00 |
| | 201221033 201933006 | |
| | • Additional Participation Requirements (See Also 410.00-00) | 401.20-00 |
| | 201810008 | |
| | • Medical, Etc. Benefits | 401.27-00 |
| | 201611003 201625005 201639001 201805002 | |
| | • Cash or Deferred Arrangements | 401.29-00 |
| | 201417025 201527042 201532036 201601012 201722014 201833012 | |
| | • <i>Special Antidiscrimination Rules</i> | 401.29-01 |
| | 201615013 | |
| Section 402 | Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation) | 402.00-00 |
| | 201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201618019 201634024 201749007 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052 201511038 201522012 201524030 201528043 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021 201610023 201611020 201625021 201627006 201635011 201637018 201644024 201645020 201645025 201649020 201821008 201822033 201826018 201835017 201840007 201936009 | |
| | • Exempt Trust | 402.01-00 |
| | 201417025 201821008 201831006 201936009 | |
| | • Non-Exempt Trust | 402.02-00 |
| | 201749007 | |
| | • Foreign Situs Trust | 402.03-00 |
| | 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046 | |
| | • Amounts Distributed or Made Available to Beneficiary | 402.06-00 |
| | 201431037 201527042 | |
| | • Unrealized Appreciation of Employer's Securities | 402.07-00 |
| | 201242019 201427024 | |
| | • Rollover Contributions | 402.08-00 |
| | 201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201618014 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201524027 201535026 201539036 201543022 201622040 201936009 | |
| | • <i>Reorganization Payments</i> | 402.08-03 |
| | 201535025 | |
| | • <i>By a Surviving Spouse</i> | 402.08-05 |
| | 201523019 201523020 201821008 201839005 201936009 | |

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| | • Tax on Lump Sum Distributions 201241019 | 402.09-00 |
| Section 403 | Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030 | 403.00-00 |
| | • Non-Forfeitable Rights 201345036 201451062 201501026 | 403.03-00 |
| | • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201634021 201538020 201634021 | 403.04-00 |
| | • <i>Retirement Income Accounts</i> 201742022 | 403.04-05 |
| | • <i>Distribution Requirements</i> 201750004 | 403.04-06 |
| | • Rollover Amounts 201212023 201224043 201323040 201419021 201524027 201644023 | 403.05-00 |
| Section 404 | Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201639018 | 404.00-00 |
| | • Year of Deduction 201935011 201945024 | 404.11-00 |
| | • <i>Time of Contribution</i> 201945024 | 404.11-01 |
| Section 404A | Deduction for Certain Foreign Deferred Compensation Plans 201540015 | 404A.00-00 |
| Section 408 | Individual Retirement Accounts 201208039 201612001 201618011 201632015 201405032 201405033 201405034 201423043 201431038 201439006 201451065 201611022 201707001 201736018 201831004 201924013 201927009 201943020 | 408.00-00 |
| | • Exclusive Benefit of Individual or His Beneficiary 201225020 | 408.01-00 |
| | • Qualification | 408.02-00 |
| | • <i>Benefit Distributions</i> 201628004 201628005 201628006 201633025 201706004 201750004 | 408.02-01 |

• Rollover Contributions

201203034 201204024 201205021 201206023 201206025 201206026 201207013
 201208040 201208041 201209022 201209023 201210046 201211032 201211033
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 201830019 201830020 201830021 201830022 201831012 201831013 201833018
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 201907010 201907011 201907012 201907014 201908021 201908022 201908023
 201909011 201909012 201909013 201909014 201917008 201918017 201918020
 201919015 201921014 201921015 201921016 201921019 201922030 201922031
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 201925014 201925015 201925016 201925018 201925019 201925020 201926014
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 202007019 202009026 **202012013**

• *Employee Benefit Organization (See Also 0501.09-00)* 501.03-01
 201203032 201313033 201351025 201428019 201428024 201824014 201908024

• *Foundations* 501.03-02
 201911008 201335014 201335023 201411037 201436051 201513005 201514016
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• *Trusts* 501.03-03
 201219029 201237019 201306023 201317011 201335014 201447049 201451032
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• *Unincorporated Associations* 501.03-04
 201241010 201731016 201827013

• *Corporations* 501.03-05
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 201228042 201229001 201229010 201230025 201233018 201236033 201241011
 201242014 201244021 201245021 201325014 201701020 201333014 201338052
 201346012 201405023 201410035 201419016 201423026 201426028 201428021
 201446025 201451036 201521016 201550043 201615018 201622035 201643025
 201702042 201712014 201717048 201718038 201721022 201740022 201742028
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 202009028

• *Civil Rights Groups* 501.03-07
 201217021 201701023 201640019

• *Educational Organizations* 501.03-08
 201252025 201303018 201304011 201305013 201323025 201327015 201345032
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• *Fraternal Beneficiary Societies; Secret Societies (See Also 0501.08-00)* 501.03-09
 201951012

• *Hospitals and Health Clinics (See Also 0501.06-03)* 501.03-11
 201210041 201317012 201328035 201445015 201451037 201702002 201703005
 201744019 202004012

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| • <i>Libraries, Museums, etc.</i> 201221024 201517011 | 501.03-13 |
| • <i>Literary Organizations</i> 201433020 | 501.03-14 |
| • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 201322041 201335024 201438032 | 501.03-15 |
| • <i>Political Action Organizations</i> 201712015 202005020 | 501.03-17 |
| • <i>Prevention of Cruelty Groups</i> 201337017 201831013 | 501.03-18 |
| • <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028 201619010 201918018 | 501.03-19 |
| • <i>Religious Organizations</i> 201232034 201236033 201246041 201251018 201310045 201325017 201327018 201632021 201350047 201414024 201417017 201420020 201523022 201904008 202007019 | 501.03-20 |
| • <i>Research Organizations</i> 201701022 | 501.03-21 |
| • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 201634025 201415003 201423030 201432037 201652029 | 501.03-22 |
| • <i>Scientific Organizations</i> 201311030 201313032 201701022 201717048 201818018 | 501.03-24 |
| • <i>Social Welfare Groups (See Also 0501.04-00)</i> 201304011 201632022 201340021 201415007 201451036 201505042 201716048 202004015 | 501.03-25 |
| • <i>State Instrumentalities</i> 201411018 | 501.03-26 |
| • <i>Organizational and Operational Tests</i> 201203024 201205012 201210043 201215011 201216040 201234030 201250027 201250028 201305013 201306028 201314047 201314049 201317012 201322041 201323037 201327017 201330037 201632020 201632021 201632023 201731016 201911016 201330037 201331007 201334043 201340021 201341037 201349023 201351029 201407016 201407017 201410043 201410044 201411038 201411042 201412022 201414024 201414033 201417024 201423030 201424027 201428031 201430014 201433016 201441017 201446029 201510059 201511024 201517015 201525011 201525012 201526020 201526021 201526023 201541012 201543019 201604018 201610026 201615016 201615017 201617012 201619010 201648020 201649016 201710033 201712017 201718039 201729023 201734010 201736024 201736025 201737013 201738012 201739016 201740023 201742028 201743018 201743019 201747008 201802015 201802016 201810009 201814009 201816011 201819011 201822032 201823006 201824012 201831014 201832019 201833018 201838008 201838009 201844013 201847010 201852020 201904015 201904016 201907008 201921019 201927022 201929021 201931011 201931012 201935013 201936010 201940008 201940010 201940011 201941030 201942011 201944017 201947020 201951012 202004011 202004015 202005021 202011008 202012013 | 501.03-30 |
| • <i>Limitation of Beneficiaries</i> 201923026 201931011 202011008 | 501.03-31 |
| • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 | 501.03-32 |
| • <i>Lessening the Burdens of Government</i> 201213029 201214034 201413012 201531022 201945029 | 501.03-33 |

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| <ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) | 501.04-00 |
| <p>201204018 201205014 201213032 201214035 201215014 201219030 201219031 201221025 201221026 201221027 201221028 201221029 201224031 201224034 201234028 201252029 201313031 201317013 201318010 201318011 201318013 201318014 201318015 201318016 201318018 201318019 201318020 201318021 201318022 201318023 201318024 201318025 201318028 201319031 201321032 201321037 201321039 201323026 201323031 201323036 201323038 201323039 201325016 201327016 201329022 201731017 201749020 201331006 201333017 201333018 201334045 201335017 201338053 201338055 201349018 201351024 201403019 201403020 201406019 201409013 201411039 201414028 201424028 201425013 201429031 201443021 201449002 201451033 201503020 201505043 201507025 201511025 201518018 201552032 201615014 201640021 201641026 201642037 201710032 201710034 201736026 201750019 201801014 201802018 201803010 201810010 201820020 201832016 201832017 201907013 201922039 201932016 201933014 201933015 201941028 201951011 201951014 202009025</p> | |
| <ul style="list-style-type: none"> • <i>Local Associations of Employees</i> | 501.04-01 |
| <p>201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010</p> | |
| <ul style="list-style-type: none"> • <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> | 501.04-02 |
| <p>201406019 201451033</p> | |
| <ul style="list-style-type: none"> • <i>Political Activities Organizations</i> | 501.04-03 |
| <p>201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403020 201424028 201449002 201552032 201615014 201951013</p> | |
| <ul style="list-style-type: none"> • <i>Community</i> | 501.04-06 |
| <p>201338053 201941028</p> | |
| <ul style="list-style-type: none"> • <i>Homeowners Association</i> | 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"> • <i>Labor Organizations</i> | 501.05-00 |
| <p>201217022 201311031 201646007 201824014 201951011</p> | |
| <ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> | 501.05-01 |
| <p>201205011 201205015 201233018 201327015 201508011 201640024 201716049 201729021 201746027 201849012 201905005 202005022</p> | |
| <ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> | 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 202010004</p> | |
| <ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> | 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 202010004</p> | |

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| • <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 202011007 | 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 |

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| • 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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201219032 201226029 201227006 201228040 201228041 201228042 201229001
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201843013 201907008 201918020

• Distribution of Assets to Private Individuals 501.32-01
201203025 201209011 201209012 201209013 201213031 201215012 201215013
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201502017 201504017 201511026 201519035 201525012 201545029 201548025
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
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201944015 201944016 201947020 201951015 202005020

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| | • <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 | |
| Section 502 | Feeder Organizations (Exempt v. Not Exempt) | 502.00-00 |
| | 201317011 201444043 | |
| Section 503 | Requirements for Exemption (Exempt v. Not Exempt) | 503.00-00 |
| | 201242014 201242017 201245021 201311028 201325017 201338052 201444043 201507026 201517008 201928015 | |
| | • Future Status of Organizations Denied Exemption | 503.03-00 |
| | 201209007 201209008 201520013 | |
| Section 504 | Status After Organization Ceases to Qualify for Exemption Under Section 501(c)(3) Because of Substantial Lobbying or Because of Political Activities | 504.00-00 |
| | • Denial of Exemption | 504.50-00 |
| | 201205011 201205013 201217019 201446028 201510059 | |

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| Section 507 | Termination of Private Foundation Status 201216045 201243015 201321024 201418060 201435016 201513005 201514016 201714002 201714003 201825004 201930017 | 507.00-00 |
| | <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 |
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| | <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 |
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| | • Election to be Regulated Investment Company 201521014 | 851.01-00 |
| | • Gross Income Requirement 201206015 201319003 201406007 201425009 201524020 201716001 201716024 201716025 201716026 201716027 201716028 201716029 201716030 201716031 201716032 201716033 201716034 201716035 201716036 201716037 201716038 201716039 201716040 201716041 201716042 201716046 201717020 201717021 201717022 201717024 201717025 201717026 201717027 201717028 201717029 201717031 201717032 201717033 201717034 201717035 201718030 201718032 201719021 | 851.02-00 |
| Section 852 | Taxation of Regulated Investment Companies and Their Shareholders 201340016 201619004 | 852.00-00 |
| Section 853 | Foreign Tax Credit Allowed Shareholders | 853.00-00 |
| | • Election 201629004 201705005 201707009 201734001 201845015 201845016 201845017 201845018 201845019 | 853.01-00 |
| Section 854 | Limitations Applicable to Dividends Received From Regulated Investment Company 201640018 | 854.00-00 |
| Section 855 | Dividends Paid by Regulated Investment Company After Close of Taxable Year 201530006 201619004 201740017 | 855.00-00 |
| | • General Rule 201244003 | 855.01-00 |

Section 856

Definition of Real Estate Investment Trust

856.00-00

201204006 201205004 201208007 201208012 201208014 201214009 201216031
201218007 201226004 201232032 201234006 201238009 201244012 201250019
201251005 201252009 201304004 201310020 201311009 201313017 201314002
201315007 201316013 201317001 201320007 201323016 201327006 201328018
202001011 201341032 201407011 201418037 201423011 201424020 201427001
201428004 201428005 201429017 201429024 201431018 201431020 201432014
201433011 201441014 201443017 201444022 201450005 201450017 201509019
201516018 201516049 201521006 201523015 201528006 201537020 201546006
201549013 201549023 201551007 201620001 201647005 201705007 201716002
201716043 201720008 201725002 201732012 201819006 201828008 201828009
201843004 201848008 201904005 201917006 201923023 201928013 201929014
201929015 201930003 201939001 201948006 201949004 201949005 201949007
202002009 202002012 202006001 **202012003 202012012**

• **Income Requirements**

856.01-00

201225008 201225009 201246013 201407011 201418022 201428002 201433005
201518010 201522002 201524017 201527012 201527013 201546006 201602003
201605005 201620001 201649013 201652012 201722016 201732012 201742008
201742009 201742010 201742011 201742012 201742013 201751011 201816002
201816003 201820012 201841002 201845001 201848013 201901001 201907001
201910002 201928013 201939001 202005017 202005018 202006001

• **Investment Requirements**

856.02-00

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

• **Other Requirements**

856.03-00

201225008 201225009 201530014 201848008 201917006

• **Rents From Real Property**

856.04-00

201206001 201225008 201225009 201250003 201250008 201301007 201320001
201320002 201334033 201341015 201450017 201549013 201716044 201740017
201751011 201812009 201901001 201907001 201930003 201944011 202002009
202002012

• **Treatment of Wholly Owned Subsidiaries**

856.07-00

201210021 201214002 201232011 201311009 201345021 201424016 201426017
201432011 201433001 201452013 201511019 201516018 201521015 201527016
201530005 201532006 201533005 201533006 201539007 201539008 201550025
201552009 201614022 201615007 201628020 201628021 201638010 201638021
201640002 201652005 201653016 201710012 201722017 201723012 201726011
201736008 201738004 201748006 201751013 201802006 201811010 201815014
201844007 201844008 201920004 201920011 201926005 201952003

Section 857

Taxation of Real Estate Investment Trusts and Their Beneficiaries

857.00-00

201315004 201340004 201346005 201609004

• **Requirements to be Taxed as a REIT**

857.01-00

201717005

• **Taxation of Trusts**

857.02-00

• *Income from Foreclosure Property*

857.02-02

201623007

• *Income from Prohibited Transactions*

857.02-03

201614009 201640007 201707010 201844003

• **Earnings and Profits**

857.05-00

201652012

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| | 201244009 | |
| | • Receipt by Shareholders | 858.01-00 |
| | 201816001 | |
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| | 201727004 | |
| | • Interest and Addition to Tax | 860.02-00 |
| | 201727004 | |
| | • Adjustments | 860.03-00 |
| | 201239006 | |
| | • Determination | 860.04-00 |
| | 201727004 | |
| | • Claim Required for Dividend Deduction | 860.06-00 |
| | 201727004 | |
| | • Suspension of Statute of Limitations | 860.07-00 |
| | 201727004 | |
| Section 860C | Taxation of Residual Interest | 860C.00-00 |
| | • Taxable Income or Net Loss | 860C.02-00 |
| | 201306021 | |
| Section 860D | REMIC Defined | 860D.00-00 |
| | 201713007 201731001 201731002 201749005 201749008 201601005 201649006 201649009 201649010 201650011 201714017 201730006 201738001 201738003 201742007 | |
| Section 860F | Other Rules | 860F.00-00 |
| | • Treatment of Transfers to the REMIC | 860F.04-00 |
| | 201517007 | |
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| | 201623007 | |
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| | • Interest | 861.02-00 |
| | 201205007 201447030 | |
| | • Compensation for Labor or Services | 861.04-00 |
| | 201438027 | |
| | • Allocation and Apportionment of Deductions (In General) | 861.08-00 |
| | 201446018 | |
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| | 201614031 | |
| | • <i>Net Operating Losses</i> | 861.08-12 |
| | 201228013 | |
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| | 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016 | |
| | • <i>Apportionment Rules -- Corporations</i> | 861.09-05 |
| | 201423001 201718034 | |
| | • <i>Asset Method of Apportionment</i> | 861.09-06 |
| | 201210019 201210020 201223001 201320017 201701018 201335008 201505036 201638012 201702036 201744014 | |

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| | • <i>Fair Market Value Method</i> 201320017 201701018 201335008 201423001 201505036 201638012 201702036 201718034 201718035 201744014 201744015 201744016 | 861.09-07 |
| | • <i>Modified Gross Income Method of Apportionment</i> 201744015 201744016 | 861.09-08 |
| | • Characterization Rules and Adjustments for Certain Assets (In General) 201336018 | 861.12-00 |
| | • <i>Miscellaneous</i> 201336018 | 861.12-04 |
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| | • Partly From Sources Within and Partly From Sources Without U.S. | 863.02-00 |
| | • <i>Transportation</i> 201311024 | 863.02-04 |
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| | • U.S. Trade or Business 201501013 | 864.01-00 |
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| | • <i>Trading in Securities</i> 201501013 | 864.01-04 |
| | • Effectively Connected Income 201325012 201908016 | 864.02-00 |
| | • <i>U.S. Source Interest, Dividends, etc.</i> 201325012 | 864.02-01 |
| | • <i>Deferred Payments</i> 201908016 | 864.02-06 |
| | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14) 201210019 201210020 201341017 | 864.04-00 |
| Section 871 | Tax on Nonresident Alien Individuals 201539028 201727005 201727006 201852014 | 871.00-00 |
| | • Tax on Nonresident Aliens | 871.02-00 |
| | • <i>Exemption from Tax on Certain Interest and Dividends</i> 201223006 | 871.02-13 |
| | • Repeal of Tax on Interest of Non-resident Alien Individuals Received From Certain Portfolio Debt Investments | 871.04-00 |
| | • <i>Statement That Beneficial Owner Is Not a U.S. Person</i> 201434021 | 871.04-04 |
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| | • Allocation of Deductions 201908016 | 882.04-00 |
| | • Interest deductions | 882.07-00 |
| | • <i>Liability/Asset Ratio</i> 201908016 | 882.07-02 |

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| | • Branch Profits Tax 201628016 | 884.01-00 |
| | • Rules for Termination, Liquidation, Reorganization or Incorporation 201443003 201543007 | 884.08-00 |
| | • <i>Complete Termination of a U. S. Business</i> 201405012 201543007 201714010 201750008 201813004 | 884.08-10 |
| | • <i>Reorganization of a Foreign Corporation</i> 201443003 | 884.08-30 |
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| | • Pensions 201412016 | 894.11-00 |
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| | • Distributions of U.S. Real Property Interest By Foreign Corporation 201321007 | 897.05-00 |
| Section 901 | Taxes of Foreign Countries and of Possessions of U.S. 201423022 | 901.00-00 |
| | • Allowance of Credit 201617009 | 901.01-00 |
| | • Amount Allowed 201349015 | 901.02-00 |
| | • Denial of Credit with Respect to Certain Abusive Transactions 201312045 | 901.11-00 |
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| | • Computation of Credit | 902.01-00 |
| | • <i>Post-1986 Undistributed Earnings</i> 201441015 201444039 | 902.01-01 |
| | • <i>Post-1986 Foreign Income Taxes</i> 201441015 201444039 | 902.01-02 |
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| | • Carryback and Carryover 201438027 | 904.02-00 |
| | • Recapture of Overall Foreign Loss 201240017 201249012 | 904.05-00 |
| | • <i>Overall Foreign Loss Accounts</i> 201452002 | 904.05-04 |
| Section 905 | Applicable Rules 201429026 | 905.00-00 |
| | • Adjustments on Payment of Accrued Taxes | 905.03-00 |

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| | • <i>Pooling Adjustments</i> 201441015 201444039 | 905.03-02 |
| | • <i>Redetermination of U.S. Liability</i> 201444039 | 905.03-03 |
| Section 911 | Citizens or Residents of the United States Living Abroad 201313023 201538016 201620006 201729001 | 911.00-00 |
| | • Election 201507013 201507016 201539018 201620006 201650006 | 911.11-00 |
| | • <i>Timely filed returns</i> 201507013 201507016 201539018 201650006 | 911.11-01 |
| | • <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201517004 201538016 201620006 201743014 201909006 | 911.11-03 |
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| | • Election by Foreign Insurance Company to be Treated as Domestic Corporation 201303005 201612007 201351010 201451012 201537009 201539006 201611001 201722003 201730007 201744009 201807007 201845024 201845025 201905003 201950003 | 953.06-00 |
| Section 954 | Foreign Base Company Income 201235007 | 954.00-00 |
| | • Foreign Personal Holding Company Income 201201016 201228020 201407010 201503009 201504006 201504008 201637005 201644008 201644009 201644010 201648015 201648016 201718020 201739009 | 954.02-00 |
| | • <i>Sale or Exchange of Property</i> 201201016 | 954.02-05 |
| | • <i>Commodities Transactions</i> 201330006 201330006 | 954.02-06 |
| | • <i>Nonfunctional Currency Transactions</i> 201226011 201241002 | 954.02-07 |
| | • Foreign Base Company Sales Income 201206003 201325005 201332007 201340010 201532033 | 954.03-00 |
| Section 956 | Investment of Earnings in U.S. Property 201420017 201436047 201446020 201521006 201811014 | 956.00-00 |
| | • U.S. Property Defined 201516064 | 956.03-00 |
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| Section 982 | Admissibility of Documentation Maintained in Foreign Countries 201333013 | 982.00-00 |
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| Section 987 | Branch Transactions 201902030 | 987.00-00 |
| | • Remittances (Definition) 201321007 | 987.03-00 |
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| | • Hedging Transactions 201728003 201816009 | 988.05-00 |
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| | • Election 201216006 201221003 201224025 201237006 201242001 201304001 201305002 201310018 201327001 201327004 201327005 201618007 201634002 201634020 201701003 201701010 201335002 201336013 201341023 201343011 201343015 201346003 201347006 201347018 201349003 201351012 201351015 201404008 201411008 201418040 201421010 201429020 201433004 201434002 201436002 201436041 201440019 201441012 201444018 201451026 201502005 201506006 201516013 201516052 201519020 201521010 201527037 201528002 201532005 201533003 201535001 201535014 201536001 201536008 201540002 201543009 201544010 201544011 201548014 201552003 201552005 201601003 201604007 201622022 201628017 201629006 201631010 201633007 201634002 201634020 201635003 201638008 201640003 201641007 201642012 201645003 201649004 201652018 201708001 201712011 201714013 201717015 201717017 201722010 201722024 201726009 201736005 201744010 201745003 201746018 201746021 201748005 201750005 201751010 201807005 201809001 201809002 201817007 201833001 201839007 201839008 201842005 201904009 201909001 201917005 201918014 201922025 201937002 201940003 201943013 | 992.02-00 |

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| Section 1001 | Determination of Amount of and Recognition of Gain or Loss | 1001.00-00 |
| | 201204001 201204002 201204003 201204004 201204005 201205001 201207001 201208003 201208004 201211009 201214021 201216010 201218003 201223012 201238004 201243004 201243006 201245007 201308016 201319018 201320009 201326014 201308016 201334006 201342001 201418007 201418017 201418031 201418032 201419001 201419011 201436043 201443004 201516008 201516020 201516022 201516023 201525001 201527032 201528024 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201536010 201628008 201638004 201647001 201702005 201702006 201709020 201722007 201737011 201812001 201812002 201812005 201814001 201814002 201814005 201817012 201817013 201817014 201817016 201818005 201833015 201834011 201835001 201845020 201928004 201932001 201932002 201932003 201932004 201932005 201932006 201932007 201932008 201932009 201932010 | |
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| | 201221004 201525010 201730012 201730017 201730018 201730019 | |
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| | 201418007 201845020 | |
| | • Allocation of Basis | 1011.01-00 |
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| | 201245006 201544002 201653001 201653002 201653003 201653004 201653005 201653006 201653007 201653008 201653009 201744006 201744007 201744008 201751001 201751002 201751003 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 201852009 201852014 202006002 202006003 202006004 202006005 202006006 202007010 | |
| Section 1015 | Basis of Property Acquired by Gift or Transfer in Trust | 1015.00-00 |
| | 201204001 201204002 201204003 201204004 201204005 201216010 201218003 201238004 201303003 201418007 201419001 201426016 201436043 201525001 201604001 201702005 201702006 201709020 201722007 | |
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| | • Like Kind Property | 1031.02-00 |
| | 201216007 201238027 201531009 201532021 201706009 201850014 | |
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| | 202001016 201609003 201636034 201702034 201816008 201821012 201924017 201925011 201925012 | |
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| | 201744004 201808012 201809006 201812006 201814006 201837001 201925002 | |
| Section 1296 | Passive Foreign Investment Company | 1296.00-00 |
| | 201244003 201311014 201447003 201806001 201806002 201806003 201806004 | |
| | 201845015 201845016 201845018 201930005 201930006 201930007 201930008 | |
| | • Characterization of Income | 1296.02-00 |
| | • <i>Application of Income Look-Through Rules</i> | 1296.02-02 |
| | 201445005 | |
| Section 1297 | Special Rules | 1297.00-00 |
| | 201322009 201515006 | |
| Section 1301 | Averaging of Farm Income | 1301.00-00 |
| | • Engaged in Farm Business | 1301.01-00 |
| | 201435006 | |
| Section 1311 | Correction of Error | 1311.00-00 |
| | 201208027 201313027 | |
| | • Inconsistent Position v. No Inconsistent Position | 1311.01-00 |
| | 201710029 | |
| | • Correction Not Barred v. Barred at Time of Error | 1311.02-00 |
| | 201823004 | |
| Section 1313 | Definitions | 1313.00-00 |
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| | 201247001 201247011 201622032 | |
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| | 201224029 201328031 | |

Section 1361

Definitions

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• *Small Business Corporation v. Not a Small Business Corporation* 1361.01-00
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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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• *More than One Class of Stock* 1361.01-04
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• *Ineligible Corporation* 1361.01-05
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• *Certain Trusts Permitted as Shareholders* 1361.03-00
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• *Grantor Trusts* 1361.03-01
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• *Qualified Subchapter S Trusts* 1361.03-02
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• *Qualified Subchapter S Subsidiary* 1361.05-00
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Section 1362

Election by Small Business Corporation

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• Shareholder Consent 1362.01-01
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• Election After Termination 1362.01-02
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• Late Elections 1362.01-03
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| <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 |
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• Inadvertent Terminations

1362.04-00

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| | • Accumulated Adjustments Account 201421015 201440013 201446021 | 1368.01-00 |
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| Section 1381 | Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 | 1381.00-00 |
| | • Certain Other Cooperatives 201228014 | 1381.02-00 |
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| | • Gross Income 201852003 201902001 | 1382.01-00 |
| | • Patronage Dividends 201228035 201809005 | 1382.02-00 |
| | • Exceptions 201407003 201852001 | 1382.04-00 |
| Section 1385 | Amounts Includible in Patron's Gross Income 201604008 201750003 | 1385.00-00 |
| Section 1388 | Definitions; Special Rules 201234018 201750003 201809005 201945011 | 1388.00-00 |

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| Section 1402 | Definitions | 1402.00-00 |
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| | • Net Earnings From Self-Employment | 1402.01-00 |
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| | • <i>Limited Partners</i> | 1402.01-03 |
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| | • Who must Withhold | 1441.01-00 |
| | • <i>Liability of Withholding Agent</i> | 1441.01-02 |
| | 201428007 | |
| | • Income Subject to Withholding v. Not Subject to Withholding | 1441.02-00 |
| | • <i>Sale or Exchange of Capital Assets</i> | 1441.02-03 |
| | 201343020 | |
| | • Exemptions from Withholding | 1441.03-00 |
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| | • Income Subject to Withholding | 1443.02-00 |
| | 201808010 | |
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| | 201503013 | |
| Section 1501 | Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) | 1501.00-00 |
| | 201213012 201306007 201726015 | |
| Section 1502 | Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) | 1502.00-00 |
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| | • Liability for Tax | 1502.06-00 |
| | 201644018 | |
| | • Overall Foreign Loss Recapture Rules | 1502.08-00 |
| | 201452002 | |
| | • Intercompany Transactions | 1502.13-00 |
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| • <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 202011006 | 1502.75-00 | |
| • <i>When Group Remains in Existence</i> 201228002 201314028 201350007 201424010 201505006 201933009 | 1502.75-10 | |

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| | • <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 |
| Section 1504 | Definitions 201213012 201214020 201251003 201306007 201306008 201310016 201429010 201451009 201504007 201641012 201815008 201927002 | 1504.00-00 |
| | • Affiliated Group v. Not an Affiliated Group 201306007 201306008 201310016 201315019 201325010 201328027 201430002 201435005 201505006 201538015 201649012 201709004 | 1504.01-00 |
| | • Includible Corporation v. Not an Includible Corporation 201213012 201214020 201251003 201429007 201433013 201815008 | 1504.02-00 |
| | • <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 201248002 | 1504.02-01 |
| | • <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002 | 1504.02-02 |
| Section 1563 | Definitions and Special Rules 201405009 | 1563.00-00 |

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| Section 2001 | Imposition and Rate of Tax | 2001.00-00 |
| | 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 | |
| Section 2031 | Definition | 2031.00-00 |
| | 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 | |
| Section 2035 | Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death | 2035.00-00 |
| | 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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| Section 2036 | Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) | 2036.00-00 |
| | 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 | |
| | • 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 | |
| | • 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 | |

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| 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 | |
| Section 2042 | Proceeds of Life Insurance (Included v. Not Included in Gross Estate) | 2042.00-00 |
| | 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 | |
| Section 2043 | Transfers for Insufficient Consideration (Included v. Not Included in Gross Estate) | 2043.00-00 |
| | 201206005 | |
| Section 2044 | Certain Property for which Marital Deduction was Previously Allowed | 2044.00-00 |
| | 201528014 201536010 201603004 201615004 201721006 201834011 201946009 | |
| Section 2053 | Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) | 2053.00-00 |
| | 201206005 | |
| | • Claims Against the Estate | 2053.09-00 |
| | • <i>Consideration v. No Adequate Consideration</i> | 2053.09-09 |
| | 201745012 | |

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| 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
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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
201250001

2501.03-00

Section 2503

Taxable Gifts (Annual Exclusion Allowed v. Not Allowed)

2503.00-00

• Present v. Future Interests
201208026

2503.03-00

Section 2504

Taxable Gifts for Preceding Years

2504.00-00

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| | • 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 |

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| | • Power Created After October 21, 1942 201435007 201615004 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006 | 2514.02-00 |
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| | • <i>Joint Property</i> 201516056 | 2518.01-03 |
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| | • Disclaimer by Surviving Spouse 201516056 | 2518.04-00 |
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| | • Charitable Gifts 201908008 | 2522.01-00 |
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Section 2601

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201204001 201204002 201204003 201204004 201204005 201208005 201209003
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201342001

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| | • 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 |
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| | 201352001 201352002 201352003 | |
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| | 201243004 201246020 201322031 201731006 201447008 201447014 201624015 201750014 201907002 201937011 201943007 | |
| | • Separate Shares 201516036 201825023 201845007 | 2654.03-00 |
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| | 201311004 | |
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| | • Valuation Rules | 2701.01-00 |

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| | • <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 |
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| | • 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 |
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| | • Wages 201201003 201216038 201311022 201414019 201551006 201605015 201611007 201635004 201947010 | 3121.01-00 |
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| | • <i>Services of Ministers or Members of an Order</i> 201340015 201904008 | 3121.02-08 |
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| | • <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 |
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| | • Employment 201605015 201635004 | 3306.03-00 |
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| | • Wages Subject to Withholding 201205008 201319015 201414019 201522004 201532036 201605015 201643009 201947010 | 3401.01-00 |
| | • Employer-Employee Relationship | 3401.04-00 |
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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 |
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| | 201216045 201230026 201243015 201315031 201335020 201336019 201415010 201417020 201417021 201417022 201652004 201724001 201725008 201825004 201831007 201851003 | |
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| | 201216045 201228039 201232038 201236032 201303021 201329026 201329027 201701002 201335014 201407021 201407023 201414031 201422027 201430017 201433021 201433022 201433023 201433024 201441021 201441022 201510055 201510056 201636021 201645011 201723006 | |
| | • Initial 5% Tax on Excess Holdings 201229011 201333020 | 4943.01-00 |
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| | 201216045 201230026 201231014 201231015 201415010 201417020 201417021 201427019 201430017 201652004 201724001 | |
| | • Initial 5% Tax on Investments 201329028 201333020 | 4944.01-00 |
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| | 201216045 201230026 201231014 201231015 201243015 201305014 201345033 201345034 201351027 201404015 201417020 201417021 201417022 201419017 201427019 201435016 201445018 201511027 201645018 201652004 201724001 201725008 201825004 201851003 201937004 | |
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• Joint Ventures 7701.02-02
201305006 201323015

• Association v. Trust 7701.03-00
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• Investments 7701.03-05
201613005

• Liquidating Trusts 7701.03-06
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| | • <i>Ordinary Trusts</i> 201245003 201538006 201538007 201538008 | 7701.03-08 |
| | • <i>Business Trusts</i> 201337012 | 7701.03-09 |
| | • <i>Investment Trusts</i> 201226019 | 7701.03-10 |
| | • <i>Fixed Investment Trusts</i> 201229003 201750009 | 7701.03-11 |
| | • Domestic, Foreign Persons 201509035 201849010 | 7701.04-00 |
| | • 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 |
| | • <i>Terminal Rental Adjustment Clause</i> 201304005 201337012 201404007 201727002 | 7701.25-04 |
| | • 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 |

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| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations | 7704.00-00 |
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| | • Meaning of 201224011 201224012 | 7704.01-00 |
| | • Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 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 |
| | 201902031 | |
| Section 7805 | Rules and Regulations | 7805.00-00 |
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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 |
| Section 7811 | Taxpayer Assistance Orders | 7811.00-00 |
| | • Authority to Issue 201739012 | 7811.01-00 |
| Section 7871 | Indian Tribal Governments Treated As States For Certain Purposes | 7871.00-00 |
| | 201445002 | |
| | • Charitable Purposes 201525014 201551003 | 7871.01-00 |

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201630002 201937016

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Section 7872

Treatment of Loans with Below Market Interest Rates
201426002

7872.00-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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- *ITC Expenditures* 9100.02-04
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- *Development Expenditures* 9100.02-05
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- Section 146; Volume Cap 9100.03-00
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| <ul style="list-style-type: none"> • Section 266; Carrying Charges | 9100.05-00 |
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| <ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) | 9100.06-00 |
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| <ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T | 9100.07-00 |
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| <ul style="list-style-type: none"> • Section 442; Accounting Periods | 9100.09-00 |
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| <ul style="list-style-type: none"> • Section 446 | 9100.10-00 |
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| <ul style="list-style-type: none"> • <i>Accounting Methods</i> | 9100.10-01 |
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| <ul style="list-style-type: none"> • Section 472; LIFO Election | 9100.11-00 |
| 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 201448017 201610014 201801002 201830009 201850017 | |
| <ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 | 9100.12-00 |
| 201245008 201348008 202012001 | |

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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 |
| 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201632006 201632007 201632008 201632009 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201528027 201530004 201532001 201532014 201532019 201532020 201543002 201544007 201544008 201544009 201548012 201603018 201605007 201610002 201620002 201620003 201622010 201624005 201624016 201624020 201626007 201629002 201630013 201630014 201631006 201631008 201631009 201638009 201645001 201645008 201648005 201649003 201649005 201705008 201709005 201709006 201709009 201717014 201717038 201718013 201719006 201719007 201722013 201726002 201726010 201728015 201729015 201736004 201736007 201738007 201744003 201748001 201748002 201750011 201804006 201808013 201815002 201816006 201817018 201818007 201819005 201819010 201823001 201826005 201826007 201826008 201830010 201833007 201839004 201840003 201840005 201841003 201846003 201848014 201851006 201851007 201852013 201902024 201902025 201904010 201904011 201904012 201904013 201909004 201918012 201919007 201919009 201919010 201920010 201924008 201924012 201926003 201927012 201929009 201929016 201933002 201934002 201942010 201943008 201943017 201945023 201947014 201949010 201949018 201950001 201950002 202005014 202007003 202007004 | |
| <ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad | 9100.17-00 |
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| <ul style="list-style-type: none"> • Extension of Time For Filing Return | 9100.19-00 |
| 201442018 | |
| <ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return | 9100.20-00 |
| 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201628019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751010 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009 201902029 201921011 201929001 201949008 201951004 202008002 202011006 | |
| <ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation | 9100.21-00 |
| 201431011 | |

• Other

9100.22-00

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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| Section 9102 | Administrative Procedure Act | 9102.00-00 |
| | • Revenue Procedures 201351023 | 9102.01-00 |
| Section 9103 | Attorneys | 9103.00-00 |
| | • Authority 201736021 | 9103.01-00 |
| | • Practice 201329015 201330035 201330035 | 9103.02-00 |
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |

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| | • U.S. Model Income Tax Treaty | 9114.01-00 |
| | • <i>Royalties</i> 201519003 | 9114.01-12 |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <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 |
| 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 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 |
| | • 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 |

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